

CENTRAL EXCISES MANUAL

FIRST EDITION



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PREFACE

This Manual contains the Acts imposing Central Excise Duties passed by the Indian Legislature and all the notifications issued thereunder by the Central Government which are still in force. It replaces the existing publication, A collection of Acts and Orders relating to Central Excises, which has become out of date due to the issue of a large number of notifications consequent on the centralisation of the administration of Central Excises with effect from the 1st April 1938.

2 The Manual is divided into two parts —

Part I — The Acts and Orders in force throughout British India except Berar

Part II — The Acts and Orders in force in Berar

Part I is further divided into seven sections dealing with Motor Spirit, Kerosene, Silver, Sugar, Matches, Mechanical Lighters and Iron and Steel.

3 The notifications issued up to the 1st October 1938 have been included in this edition.

R. K. NEHRU

SIMLA

The 1st October 1938

First Secretary

Central Board of Revenue

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PART I

SECTION I—MOTOR SPIRIT

A —MOTOR SPIRIT (DUTIES) ACT 1917

Act No II of 1917

(Received the assent of the Governor General on the 16th February 1917)

An Act to provide for the imposition and levy of certain duties on motor spirit

WHEREAS it is expedient to impose an excise duty and to increase the existing customs duty on motor spirit It is hereby enacted as follows —

1 *Short title extent and duration* —(1) This Act may be called the Motor Spirit (Duties) Act 1917

(2) It extends to the whole of British India

2 *Definitions* — Manufactory means any place where motor spirit is refined or otherwise prepared

Motor spirit means any inflammable hydro-carbon (including any mixture of hydro carbons or any liquid containing hydro-carbon) which is capable of being used for providing reasonably efficient motive power for any form of motor vehicle

3 *Imposition of excise duty on motor spirit manufactured in British India* —(1) There shall be levied and collected at every manufactory in British India on all motor spirit produced in such manufactory a duty at the rate of eight annas* on each imperial gallon

Explanation —Motor spirit is said to be produced within the meaning of this section when it is issued out of the premises of the manufactory

(2) If any duty payable under sub section (1) is not paid within the time fixed by a notice issued in accordance with any rules made under this Act the authority to which such duty is payable may in lieu thereof recover any sum not exceeding double the amount of the duty so unpaid which such authority may in its discretion think it reasonable to require

(3) All sums recoverable under sub section (1) shall be recovered in the manner prescribed in the Indian Income tax Act 1886 (II of 1886) section 30 sub sections (1) (2) and (3) with respect to the sums therein referred to

4 *Issue of motor spirit after commencement of Act* —(1) After the commencement of this Act no person shall issue any motor spirit out of the premises of any manufactory except in accordance with the provisions of rules made under this Act in that behalf or until such rule

An Additional duty of 2 annas is leviable under section 5 of the Indian Finance (Supplementary and Extending) Act 1931

MOTOR SPIRIT

are made, in accordance with the general or special orders of the Central Government

(2) Whoever contravenes the provisions of sub-section (1) shall be punishable with fine which may extend to rupees one thousand, or to a sum double the amount of the duty payable on any motor spirit so issued, whichever is greater

5 Application of Sea Customs Act and rule-making power (1)
The Central Government may, by notification in the Official Gazette, declare that any of the provisions of the Sea Customs Act, 1878 (VIII of 1878) relating to the levy of and exemption from custom duties, drawback of duty, warehousing, offences and penalties, confiscation, and the procedure relating to offences and appeals shall, with such modifications and alterations as it may consider necessary or desirable to adapt them to the circumstances, be applicable in regard to like matters in respect of the duty on motor spirit imposed by section 3, and may further, for the purpose of providing for the assessment and collection of the said duty and for purposes ancillary thereto, make rules

- (i) imposing on owners of manufactories the duty of furnishing returns and keeping records and books, prescribe the forms of such returns, records and books and the particulars to be contained therein respectively and the manner in which the same are to be verified and all such other conditions thereof as may be necessary,
- (ii) providing for the regulation of the issue of motor spirit out of manufactories, the assessment of the duty and the issue of notices requiring payment and for the recovery of unpaid duty,
- (iii) providing for the inspection of manufactories and for the taking of samples, and for the making of tests of any substance produced therein,
- (iv) generally carrying into effect the purposes hereinbefore specified

(2) In making any rule under the rule-making power hereinbefore conferred, the Central Government may declare that any breach thereof shall be punishable with fine which may extend to rupees five hundred

MOTOR SPIRIT

B—MOTOR SPIRIT (DUTIES) ORDER 1917

In exercise of the powers conferred by section 5 of the Motor Spirit (Duties) Act 1917 (II of 1917) the Governor General in Council is pleased to apply in the adapted form set out below certain provisions of the Sea Customs Act 1878 (VIII of 1878) and to make certain rules for the purpose of providing for the assessment and collection of the duty imposed by the said Act

1 *Short title*—This Order may be called The Motor Spirit (Duties) Order 1917 *

2 *Definitions*—In this Order unless there is anything repugnant in the subject or context—

(1) the Act means the Motor Spirit (Duties) Act 1917 (II of 1917)

(2) Collector means—

(a) in the Provinces of Sind Orissa and Coorg the Collector or the Deputy Commissioner of the district

(b) in the Province of Bombay the Assistant Collector of Salt Revenue in whose jurisdiction the manufactory is situated

(c) in the Province of Madras the Assistant Commissioner of Salt Revenue in whose jurisdiction the manufactory is situated

and includes such other officer as the Provincial Government in the Provinces of Sind Orissa and Coorg and the Collector of Salt Revenue in the Provinces of Bombay and Madras may appoint in this behalf by name or in virtue of his office to perform throughout a Province or any specified area therein all or any of the duties of a Collector under this Order

3 *Agent of owner to be deemed owner for certain purposes*—When any person is expressly or impliedly authorised by the owner of any manufactory to be his agent in respect of such manufactory for all or any of the purposes of this Order and such authorisation is approved by the Collector such person shall for such purposes be deemed to be the owner of such manufactory

In exercise of the powers conferred by section 5 of the Motor Spirit (Duties) Act 1917 (II of 1917) the Central Government is pleased to direct that with effect from the 1st April 1938—

(A) the Motor Spirit (Duties) Order 1917 shall be cancelled in its application to Northern India namely the Provinces of Bengal Assam Bihar United Provinces Punjab North West Frontier Central Provinces Delhi Ajmer Merwara and Baluchistan

[F D (C R) Notification No 20 C Exc dated the 26th March 1938]

MOTOR SPIRIT

4 *Owner of manufactory to furnish a return of motor spirit produced* (1) The owner of every manufactory,

(a) shall prepare, or cause to be prepared, a return in Form A set out in the Schedule to this Order of all motor spirit produced within the meaning of section 3 of the Act in such manufactory during the preceding month, and shall lodge the said return with the Collector within seven days of the close of the month to which it relates,

(b) shall subscribe at the foot of the said return a declaration that the particulars set out therein are true to the best of his knowledge and belief, and

(c) shall deposit the amount of the duty payable under section 3, (1) of the Act on the quantity of the motor spirit shown in column 4 of the said return

with the said return in the Provinces of Sind, Orissa and Coorg less any amount or amounts that may have been paid before the return is submitted, into an approved treasury or approved treasuries* elsewhere

within seven days of the close of the month to which the said return relates, in the Provinces of Bombay and Madras, into the local Treasury or into any other Treasury approved by the Collector of Salt Revenue

Provided that evidence of such payment or payments shall be presented to the Collector within fourteen days of the close of the month to which the return relates

(2) If any person refuses, or without lawful excuse (the burden of proving which shall lie upon such person) neglects,

(a) to prepare, or cause to be prepared, to the best of his knowledge and belief a return required by sub-clause (1),

(b) to subscribe at the foot thereof a declaration required by that sub-clause, or

(c) to lodge the said return with the Collector within the period required by that sub-clause,

he shall be punishable with fine which may extend to five hundred rupees

(3) If any person makes a statement in the declaration mentioned in this clause which is false, and which he either knows or believes to be false, or does not believe to be true, he shall be punishable with fine which may extend to one thousand rupees

* Under the orders of the Government of India contained in Finance Department (Central Revenues) letter R Dis No 440 Cus 1/31, dated the 18th June 1931 the Custom House treasuries at Calcutta, Bombay, Karachi and Madras have been declared as "approved treasuries" for the purpose of this rule

5 *Procedure in case of non payment of duty*—(1) If the amount of duty is not deposited in accordance with the procedure prescribed in clause 4 the Collector shall cause a notice in Form B set out in the Schedule to this Order to be served on the owner requiring him to make payment of the aforesaid duty within ten days of the date of service of the said notice

(2) A notice prescribed by sub clause (1) may be served on the owner of any manufactory by delivering or tendering to him at his ordinary place of business a copy of the notice or if this cannot be done by fixing a copy of the notice on one of the outer doors of the manufactory

6 *Owner of manufactory to maintain books of account etc*—(1) The owner of every manufactory shall maintain such records and books of account as will admit of ready comparison to the satisfaction of the Collector with the entries made in the return prescribed in clause 4

(2) If any person fails without lawful excuse (the burden of proving which shall lie upon such person) to maintain the records and books of account required by sub clause (1) he shall be punishable with fine which may extend to five hundred rupees

7 *Collector's power of entry etc*—(1) The Collector or any other officer duly appointed in this behalf by the Provincial Government in the Provinces of Sind, Orissa and Coorg and the Collector of Salt Revenue in the Provinces of Bombay and Madras shall have free access at all reasonable times to any manufactory and may with or without notice to the owner take samples and make tests of any substance produced therein and examine and take copies or extracts from any accounts or registers for the purpose of testing the accuracy of the return prescribed in clause 4 or of informing himself as to any particulars regarding which information is required for the purposes of the Act or of this Order

(2) If any person—

- (a) voluntarily obstructs or offers any resistance to or impedes or otherwise interferes with or
- (b) withholds any information in his possession which he is required to furnish under the provisions of sub clause (1) from or
- (c) wilfully gives false or misleading information to

the Collector or any officer duly appointed under sub clause (1) who is acting in accordance with his duty under the provision of that sub clause such person shall be punishable with fine which may extend to five hundred rupees

MOTOR SPIRIT

8 Power to exempt from duty (1) The Central Government may by notification in the *Gazette of India* exempt any motor spirit exported from British India or from any specified port therein from the whole or any part of the duty leviable on such motor spirit

(2) In the Provinces of Sind, Orissa and Coorg the Provincial Government and in the Provinces of Bombay and Madras the Collector of Salt Revenue may, with the previous sanction of the Central Government, by special order in each case, exempt from the payment of duty under circumstances of an exceptional nature to be stated in such order, any motor spirit on which duty is leviable

9 Exporter to apply for a certificate of export Every owner of a manufactory who exports motor spirit out of British India direct from the manufactory shall make to the Collector of Customs at the port of shipment at the time of putting in the shipping bill an application in Form C set out in the Schedule to this Order

9-A Drawback on export to Kathiawar When any motor spirit, upon which the excise duty leviable under the Act has been paid, is proved (a) to have been hereafter despatched by sea from a port in British India to a port in Kathiawar, and (b) to have been landed and assessed to duty at such port so much of the duty paid in British India as is equivalent to the amount of duty proved to have been collected at the State port in Kathiawar shall be repaid as drawback, provided that the amount of such drawback shall not exceed the amount of excise duty paid in British India, and provided further that the claim for drawback shall be submitted to the Customs Collector within six months from the date of shipment

9-B Drawback on exports to Cutch When any motor spirit, upon which the excise duty leviable under the Act has been paid, is proved to have been hereafter despatched by sea from the port of Karachi to a port in Cutch, the whole of the excise duty paid in British India shall be repaid as drawback, provided the Customs-Collector is satisfied that the motor spirit has been landed in Cutch

10 Collector of Customs to furnish a certificate of exports (1) The Collector of Customs at the port of shipment may take such steps as may be necessary to satisfy himself that the goods brought for export correspond with the description given in Form C and that the contents are as therein stated. When satisfied on these points, the Collector of Customs shall, after the goods have been exported, issue a certificate in Form D set out in the Schedule to this Order. The said certificate shall be made over to the owner of the manufactory and shall be filed by him with the Collector at the time of filing the return prescribed by clause 4

(2) A record shall be maintained in the office of the Collector of Customs at the port of shipment of all certificates so issued

MOTOR SPIRIT

11 *Certified exports to be exempted from duty in certain cases*—Where a notification has been issued under clause 8 exempting from the payment of duty motor spirit exported out of British India the Collector shall allow a deduction of duty in respect of all motor spirit entered in the said certificate as having been exported.

12 *Payment of duty short levied or erroneously refunded*—When duty has been short levied through inadvertence, error or misconception on the part of the Collector or through misstatement as to quantity on the part of the owner

or when any such duty after having been levied has been owing to any such error erroneously refunded

the person chargeable with the duty so short levied or to whom such refund has erroneously been made shall pay the deficiency or repay the amount paid to him in excess, on demand being made within three months from the close of the month in respect of which the duty shall have been levied or from the date of making the refund.

13 *No refund of duty erroneously levied or paid unless claimed within three months*—No duty which has been paid and of which repayment wholly or in part is claimed in consequence of the same having been paid through inadvertence, error or misconception shall be returned unless such claim is made within three months from the date of such payment.

14 In the Provinces of Sind, Orissa and Coorg an appeal shall lie from any order of the Collector to the Central Board of Revenue. In the Provinces of Bombay and Madras an appeal shall lie from any order of the Collector to the Collector of Salt Revenue. No appeal shall lie from any appellate order of the Collector of Salt Revenue but an appeal shall lie from any original order passed by him to the Central Board of Revenue. The Central Government may revise any order passed under the Act from which no appeal lies.

Provided that no order in revision shall be passed having an effect more prejudicial to the person concerned than the order under revision without such person being given an opportunity of stating his case.

15 No appeal under clause 11 shall be admitted unless received by the appellate authority within three months of the date of the order against which the appeal is made.

(See Clauses 4, 5, 9 and 10)

FORM A

Particulars of motor spirit produced at _____ manufactured during the
month of _____ 19____

1	2	3	4
Description of motor spirit	Issued out of the premises, Imperial gallons	Deduction claimed under clause 11 on account of quantity exported out of India and supported by certificate or certificates in Form D	Balance on which duty is leviable

I do hereby declare that I have compared the above particulars with the records (and) books of my manufactory, and that they are, in so far as I can ascertain, accurate and complete

Dated this day of 19 .

(Signed)

(To be signed by the Owner, Managing Agent or other principal officer
of the Manufactory)

FORM B

Notice of Demand of Payment of Duty under Clause 5 of the
Order made under Act II of 1917

No COLLECTOR'S OFFICE

19

COLLECTOR'S OFFICE

To

19

Name of Manufactory

For the month of

Owner

Amount (Rupees)

Take notice that on behalf of the Central Government
I hereby demand payment by you of the sum of Rs
now due and unpaid on account of Duty on Motor Spirit for
the month of 19 and that if the above amount
be not paid into this office within ten days after the date of
service hereof on you I shall proceed to obtain payment of
the same according to the provisions of the Motor Spirit
(Duties) Act 1917

19

Collector

Collector

N.B.—No payments should be tendered on Sunday nor after 2.30 P.M.
on any day or after 12.30 P.M. on Saturdays

FORM B

Notice of Demand of Payment of Duty under Clause 5 of the
Order made under Act II of 1917

No

COLLECTOR'S OFFICE

-

19

Name of Manufactory

For the month of

Owner

Amount (Rupees)

Take notice that on behalf of the Central Government
I hereby demand payment by you of the sum of Rs
now due and unpaid on account of Duty on Motor Spirit for
the month of 19 and that if the above amount
be not paid into this office within ten days after the date of
service hereof on you I shall proceed to obtain payment of
the same according to the provisions of the Motor Spirit
(Duties) Act 1917

19

Collector

Collector

N.B.—No payments should be tendered on Sunday nor after 2.30 P.M.
on any day or after 12.30 P.M. on Saturdays

FORM C

To

THE COLLECTOR OF CUSTOMS.

• • • •

Please allow certificate in the case of the following exports per

SS on 19

1	2	3	4	5	6
Description of motor spirit	Number of Imperial gallons	Name of producing manufactory	Date of issue out of the premises of the manu- factory	Name of exporter	Amount of draw back claimed

Dated this day of 19

(Signed)

Shipping Bill No _____, dated _____ 19____

MOTOR SPIRIT

FORM D

CERTIFIED that the Motor Spirit shown below was exported to
on 19 and that the Manufactory is en-
titled to deduct the amount stated in column 2 from the statement of
Motor Spirit produced during the month of 19

1	2
Description of motor spirit	Quantity in Imperial gallons

(Signed)

Collector of Customs

Dated

19

[India Com and Ind Notification No 1317 M D dated the 17th March 1917 as amended by F D (C R) Notifications No 20 Cus dated 2nd May 1931 No 59 Cus dated 3rd September 1932 No 69 Cus dated 5th November 1932 No 4 Cus dated 21st January 1933 No 25 Cus dated 13th May 1933 No 33 Cus dated 25th November 1933 No 7 Cus dated 17th February 1934 No 37 Cus dated 17th November 1934 No 85 Cus dated 22nd December 1934 No 26 Cus dated 18th May 1935 No 4 C Exc dated the 4th April 1936 No 6 C Exc dated the 1st April 1937 No 13-C Exc dated the 14th August 1937 No 15 C Exc dated the 16th October 1937 and No 20 C Exc dated the 26th March 1938]

NOTE (1)—In the above rules the term motor spirit should be interpreted in accordance with the definition contained in section 2 of the Motor Spirit (Duties) Act (II of 1917) namely any inflammable hydro carbon (including any mixture of hydro carbons or any liquid containing hydro carbon) which is capable of being used for providing reasonably efficient motive power for any form of motor vehicle

(C B R Cus Rul No 3 of 1929)

NOTE (2)—In giving effect to this ruling Collectors should bear in mind the present day practice in India and should not assess as motor spirit hydro carbons such as extraction benzene or solvent oil which are imported for industrial processes which are not in fact used in India as motor spirit. Such hydro carbons the flashpoint of which is always below 100° Fahrenheit will fall for assessment under item 27 (4) of the Tariff

(C B R letter C No 771 Cus I 35 dated the 2nd September 1935)

MOTOR SPIRIT

C THE NORTHERN INDIA MOTOR SPIRIT (DUTIES) ORDER, 1938

In exercise of the powers conferred by section 5 of the Motor Spirit (Duties) Act, 1917 (II of 1917), the Central Government is pleased to apply in the adapted form set out below certain provisions of the Sea Customs Act, 1878 (VIII of 1878) and to make certain rules for the purpose of providing for the assessment and collection of the duty imposed by the first-mentioned Act in the following Provinces, namely Bengal, Assam, Bihar, United Provinces, Punjab, North-West Frontier, Central Provinces, Delhi, Ajmer-Merwara and Baluchistan

1 *Short title and commencement* (1) This Order may be called "The Northern India Motor Spirit (Duties) Order, 1938"

(2) It shall come into force on the 1st April 1938, whereupon the Motor Spirit (Duties) Order, 1917, (except the notification of the Government of India in the late Department of Commerce and Industry No 1461-M D, dated the 21st March 1917 issued in pursuance of clause 8 thereof) shall be cancelled in its application to the provinces named in the preamble and the rules made under section 1 of the first-mentioned Act by the Governments of those provinces shall also be cancelled. These cancellations shall not, however, have effect as regards anything done, or any offence committed, or any fine or penalty incurred or any proceedings instituted before the said date

2. *Definitions* In this Order unless there is anything repugnant in the subject or context,

- (i) "the Act" means the Motor Spirit (Duties) Act, 1917 (II of 1917),
- (ii) "Northern India" means the provinces of Bengal, Assam, Bihar, United Provinces, Punjab, North-West Frontier, Central Provinces, Delhi, Ajmer-Merwara and Baluchistan;
- (iii) "Commissioner" means the Commissioner, Central Excises and Salt, Northern India,
- (iv) "Deputy Commissioner" means a Deputy Commissioner, Central Excises and Salt, Northern India,
- (v) "Assistant Commissioner" means the Assistant Commissioner of Central Excises and Salt, Northern India, within whose jurisdiction the manufactory is situated and includes any officer specially authorized by the Commissioner, with the special or general consent of the Central Board of Revenue, to exercise throughout Northern India or any specified area therein all or any of the powers of the Assistant Commissioner under this Order,
- (vi) "Inspecting Officer" includes officers of the Central Excises and Salt Department, Northern India, not below the rank

MOTOR SPIRIT

of Inspector and any officers of the Customs or Income Tax Department authorized by the Commissioner with the special or general consent of the Central Board of Revenue to inspect the premises in which motor spirit liable to duty is possessed or manufactured and shall include an officer permanently stationed at the manufactory to supervise its operations

3 *Agent of owner to be deemed owner for certain purposes*—When any person is expressly or impliedly authorized by the owner of any manufactory to be his agent in respect of such manufactory for all or any of the purposes of this Order and such authorization is approved by the Assistant Commissioner such person shall for such purposes be deemed to be the owner of such manufactory

4 *Owner of manufactory to furnish a return of motor spirit produced*—(1) The owner of every manufactory—

- (a) shall keep a correct daily account in Form A appended to this Order
- (b) shall prepare or cause to be prepared a return in Form B set out in the Schedule to this Order of all motor spirit produced within the meaning of section 3 of the Act in such manufactory during the preceding month and shall lodge the said return in triplicate with the Assistant Commissioner within seven days of the close of the month to which it relates
- (c) shall subscribe at the foot of the said return a declaration that the particulars set out therein are true to the best of his knowledge and belief and
- (d) shall within seven days of the close of the month to which the return relates deposit into the local Treasury or into any other treasury approved by the Commissioner the amount of the duty payable under section 3(1) of the Act on the quantity of the motor spirit shown in column 4 of the said return and shall furnish evidence of such payment or payments to the Assistant Commissioner within fourteen days of the close of the month to which the return relates

(2) If any person refuses or without lawful excuse (the burden of proving which shall lie upon such person) neglects—

- (a) to keep a correct daily account in Form A prescribed in sub clause (1) (a)
- (b) to prepare or cause to be prepared to the best of his knowledge and belief a return required by sub clause (1)
- (c) to subscribe at the foot thereof a declaration required by that sub clause or

MOTOR SPIRIT.

(d) to lodge the said return with the Assistant Commissioner within the period required by that sub-clause,

he shall be punishable with fine which may extend to five hundred rupees.

(3) If any person makes a statement in the declaration mentioned in this clause which is false, and which he either knows or believes to be false, or does not believe to be true, he shall be punishable with fine which may extend to one thousand rupees

5 Procedure in case of summary assessment and non-payment of duty (1) If the owner of a manufactory fails to submit a return, or if the information supplied is incomplete, or inaccurate, the Assistant Commissioner may, after such enquiry as he considers necessary, make a summary assessment on such information as may be available and shall notify the assessment to the owner in Form C, set out in the Schedule to this Order

(2) If the amount of duty is not deposited in accordance with the procedure prescribed in clause 4(1) (d), the Assistant Commissioner shall cause a notice in the said Form C, to be served on the owner requiring him to make payment of the aforesaid duty within ten days of service of the said notice

(3) A notice in Form C, prescribed by sub-clauses (1) and (2) may be served on the owner of any manufactory by delivering or tendering to him at his ordinary place of business a copy of the notice, or if this can not be done, by fixing a copy of the notice on one of the outer doors of the manufactory

(4) The owner of the manufactory shall pay the amount of duty assessed into the local Treasury, or into any other treasury approved by the Commissioner, less any amount that may already have been paid, and shall produce proof of such payment before the Assistant Commissioner within ten days of service of notice in Form C

6 Owner of manufactory to maintain books of account, etc (1) The owner of every manufactory shall maintain such records and books of accounts as will admit of ready comparison to the satisfaction of the Assistant Commissioner with the entries made in the return prescribed in clause 4

(2) If any person fails without lawful excuse (the burden of proving which shall lie upon such person) to maintain the records and books of account required by sub-clause (1), he shall be punishable with fine which may extend to five hundred rupees

7 Power of entry, etc (1) Any Inspecting Officer shall have free access at all reasonable times to any manufactory and may, with or without notice to the owner, take samples and make tests of any substance

produced therein and examine and take copies or extracts from any accounts or registers for the purpose of testing the accuracy of the return prescribed in clause 4 or of informing himself as to any particulars regarding which information is required for the purposes of the Act or of this Order

(2) If any person—

(a) voluntarily obstructs or offers any resistance to or impedes, or otherwise interferes with or

(b) withholds any information in his possession which he is required to furnish under the provisions of sub clause (1) from or

(c) wilfully gives false or misleading information to

any officer empowered under sub clause (1) of this clause who is acting in accordance with his duty under the provisions of that sub-clause such person shall be punishable with fine which may extend to five hundred rupees

8 *Power to exempt from duty*—(1) The Central Government may by notification in the Official Gazette exempt any motor spirit exported from British India or from any specified port therein from the whole or any part of the duty leviable on such motor spirit

(2) The Commissioner may with the previous sanction of the Central Government by special order in each case exempt from the payment of duty under circumstances of an exceptional nature to be stated in such order any motor spirit on which duty is leviable

9 *Exporter to apply for a certificate of export*—Every owner of a manufactory who exports motor spirit out of British India direct from the manufactory shall make to the Collector of Customs at the port of shipment at the time of putting in the shipping bill an application in Form D set out in the Schedule to this Order

10 *Drawback on export to Kathiawar*—When any motor spirit upon which the excise duty leviable under the Act has been paid is proved (a) to have been hereafter despatched by sea from a port in British India to a port in Kathiawar and (b) to have been landed and assessed to duty at such port so much of the duty paid in British India as is equivalent to the amount of duty proved to have been collected at the State port in Kathiawar shall be repaid as drawback provided that the amount of such drawback shall not exceed the amount of excise duty paid in British India and provided further that the claim for drawback shall be submitted to the Customs collector within six months from the date of shipment

11 *Drawback on exports to Cutch*—When any motor spirit upon which the excise duty leviable under the Act has been paid is proved

MOTOR SPIRIT

to have been hereafter despatched by sea from the port of Karachi to a port in Cutch, the whole of the excise duty paid in British India shall be repaid as drawback, provided the Customs-collector is satisfied that the motor spirit has been landed in Cutch

12 *Collector of Customs to furnish a certificate of exports* - (1) The Collector of Customs at the port of shipment may take such steps as may be necessary to satisfy himself that the goods brought for export correspond with the description given in Form D, and that the contents are as therein stated. When satisfied on these points, the Collector of Customs shall, after the goods have been exported, issue a certificate in Form E, set out in the Schedule to this Order. The said certificate shall be made over to the owner of the manufactory and shall be filed by him with the Assistant Commissioner at the time of filing the return prescribed by clause 4.

(2) A record shall be maintained in the office of the Collector of Customs at the port of shipment of all certificates so issued

13 *Certified exports to be exempted from duty in certain cases* Where a notification has been issued under clause 8 exempting from the payment of duty motor spirit exported out of British India, the Assistant Commissioner shall allow a deduction of duty in respect of all motor spirit entered in the said certificate as having been exported

14 *Payment of duty short-levied or erroneously refunded.* When duty has been short-levied through inadvertence, error, or misconstruction on the part of the Assistant Commissioner, or through mis-statement as to quantity on the part of the owner,

or, when any such duty after having been levied has been, owing to any such cause, erroneously refunded,

the person chargeable with the duty so short-levied, or to whom such refund has erroneously been made, shall pay the deficiency or repay the amount paid to him in excess, on demand being made within six months from the close of the month in respect of which the duty shall have been levied or from the date of making the refund

15 *No refund of duty erroneously levied or paid unless claimed within six months* No duty which has been paid and of which repayment wholly or in part is claimed in consequence of the same having been paid through inadvertence, error or misconstruction, shall be returned unless such claim is made within six months from the date of such payment

16 An appeal shall lie from any order of the Assistant Commissioner to the Deputy Commissioner, and from any order of the Deputy Commissioner to the Commissioner. No appeal shall lie from any appellate order of the Commissioner, but an appeal shall lie from any original

(See Clauses 1, 5, 9 and 12)

Description of motor spirit	Issued out of the premises Imperial gallons	Deduction claimed under clause 13 on account of quantity exported out of India and supported by certificate or certificates in Form D	Balance on which duty is liable
1	2	3	4

Dated this day of 19

(To be signed by the Owner, Managing Agent or other principal officer of the manufactory)

MOTOR SPIRIT

FORM C

Notice of Demand of Duty under Clause 5 of
the Order made under Act II of 1917

No

ASSISTANT COMMISSIONER'S OFFICE
CENTRAL EXCISES AND SALT

No

ASSISTANT COMMISSIONER'S OFFICE
CENTRAL EXCISES AND SALT

,

19

19

To

Name of Manufactory

For the month of

19

Owner

Amount (Rupees)

Take notice that on behalf of the Central Government I hereby demand payment by you of the sum of Rs 19 and that if the above amount be not paid within ten days after the date of service hereof on you I shall proceed to obtain payment of the same according to the provisions of the Motor Spirit (Duties) Act 1917

Assistant Commissioner

Assistant Commissioner

N B—No payment should be tendered on Sunday nor after 9 30 P M
(on any day or after 1 30 P M on Saturdays)

MOTOR SPIRIT

FORM D

(See clause 9)

To

THE COLLECTOR OF CUSTOMS

Please allow certificate in the case of the following exports per
S S on 19

1	2	3	4	5	6
Description of motor spirit	Number of Imperial gallons	Name of producing manufactory	Date of issue out of the premises of the manu- factory	Name of exporter	Amount of drawback claimed

Dated this day of 19

(Signed)

Shipping Bill No dated 19

FORM E

(See clause 12)

CERTIFIED that the Motor Spirit shown below was exported to
on 19 , and that the Manufacturer is entitled
to deduct the amount stated in column 2, from the statement of Motor
Spirit produced during the month of 19

1	2
Description of motor spirit	Quantity in Imperial gallons

(Signed)

Dated 19

Collector of Customs

MOTOR SPIRIT

D —PROHIBITIONS

In exercise of the powers conferred by section 19 of the Sea Customs Act 1878 (VIII of 1878) the Governor General in Council is pleased to prohibit the bringing into British India by sea or by land from Kathiawar of any kerosene or motor spirit which is not proved to the satisfaction of the Customs collector either (a) not to have been manufactured in British India or (b) if manufactured in British India to be such that no refund or drawback of excise duty has been or will be claimed upon it

[Finance Department (Central Revenues) Notification No 54 Customs dated the 20th November 1933]

In exercise of the powers conferred by section 19 of the Sea Customs Act 1878 (VIII of 1878) the Governor General in Council is pleased to prohibit the bringing into British India by sea or by land from Cutch of any kerosene or motor spirit

[Finance Department (Central Revenues) Notification No 87 Customs dated the 17th November 1934]

MOTOR SPIRIT

E --EXEMPTIONS

In pursuance of clause 8 (1) of the Motor Spirit (Duties) Order, 1917, the Governor General in Council is pleased to exempt, with effect from the 16th February 1917, from the payment of the duty leviable under section 3 of the Motor Spirit (Duties) Act, 1917 (II of 1917) motor spirit exported by the owner of a manufactory in British India direct by sea to any country outside India

Provided that nothing in this notification shall be deemed to apply to the export of motor spirit by sea to French or Portuguese possessions in India

[Government of India, Commerce & Industries Notification No 1461-M D, dated the 24th March 1917]

SECTION II—KEROSENE

A —APPLICATION OF MOTOR SPIRIT DUTIES ACT TO KEROSENE

Extracts from the Indian Finance Act 1922 (VII of 1922)

* * * * *

5 *Imposition of excise duty on kerosene* —With effect from the first day of March 1922 the provisions of Motor Spirit (Duties) Act 1917 (II of 1917) which provide for the levy and collection of an excise duty on motor spirit that is to say all the provisions of that Act except section 6* thereof shall apply also for the purpose of the levy and collection of an excise duty on kerosene as if references in the said Act to motor spirit (other than the reference in the second clause of section 2 thereof) were references to kerosene

Provided that the duty on kerosene shall be levied and collected at the rate of two annas and three pies† on each imperial gallon

Explanation —For the purposes of this section kerosene means any inflammable hydro carbon (including any mixture of hydro carbons or any liquid containing hydro carbons but excluding motor spirit) which—

(a) is made from petroleum as defined in section 2 of the Indian Petroleum Act 1899 (VIII of 1899) and

(b) is intended to be or is ordinarily used in liquid form for purposes of illumination

* * * * *

Omitted under section 5 (b) of the Indian Finance Act 1925 (XIII of 1925)

†An additional duty of 6½ pies is levied under section 5 of the Indian Finance (Supplementary Extending) Act 1931

KEROSENE

B KEROSENE (DUTIES) ORDER, 1922

In exercise of the powers conferred by section 5 of the Motor Spirit (Duties) Act 1917 (II of 1917), as made applicable to the collection and levy of an excise duty on kerosene by clause 6 of the Indian Finance Bill, 1922 read with the Provisional Collection of Taxes Act 1918 (XVI of 1918) the Governor General in Council is pleased to apply in the adapted form set out below certain provisions of the Salt Customs Act, 1878 (VIII of 1878) and to make certain rules for the purpose of providing for the assessment and collection of the duty imposed by the first mentioned Act

1. *Short title*—This Order may be called “The Kerosene (Duties) Order 1922” *

2. *Definition*—In this Order, unless there is anything repugnant in the subject or context

(1) “the Act” means the Motor Spirit (Duties) Act 1917 (II of 1917) as made applicable to the collection and levy of an excise duty on kerosene,

(2) “Collector” means

(a) in the Provinces of Sind, Orissa and Coorg the Collector or the Deputy Commissioner of the district

(b) in the Province of Bombay the Assistant Collector of Salt Revenue in whose jurisdiction the manufactory is situated,

(c) in the Province of Madras the Assistant Commissioner of Salt Revenue in whose jurisdiction the manufactory is situated,

and includes such other officer as the Provincial Government in the Provinces of Sind Orissa and Coorg and the Collector of Salt Revenue in the Provinces of Bombay and Madras may appoint in this behalf by name or in virtue of his office to perform throughout a Province or any specified area therein all or any of the duties of a Collector under this Order

3. *Agent of owner to be deemed owner for certain purposes*—When any person is expressly or impliedly authorized by the owner of any manufactory to be his agent in respect of such manufactory for all or any of the purposes of this Order and such authorisation is approved by the Collector, such person shall for such purposes be deemed to be the owner of such manufactory

* In exercise of the powers conferred by section 5 of the Motor Spirit (Duties) Act, 1917 (II of 1917), as made applicable to the levy and collection of an excise duty on kerosene by section 5 of the Indian Finance Act, 1922 (XII of 1922), the Central Government is pleased to direct that with effect from the 1st April 1938—

(A) the Kerosene (Duties) Order, 1922, shall be cancelled in its application to Northern India, namely, the Provinces of Bengal, Assam, Bihar, United Provinces, Punjab, North-West Frontier, Central Provinces, Delhi Ajmer-Merwara and Baluchistan

[F D (C R) Notification No 21 C Exc, dated the 26th March 1938]

KEROSENE

4 Owner of manufactory to furnish a return of kerosene produced —

(1) The owner of every manufactory—

- (a) shall prepare or cause to be prepared a return in Form A set out in the Schedule to this Order of all kerosene produced within the meaning of section 3 of the Act in such manufactory during the preceding month and shall lodge the said return with the Collector within seven days of the close of the month to which it relates
- (b) shall subscribe at the foot of the said return a declaration that the particulars set out therein are true to the best of his knowledge and belief and
- (c) shall deposit the amount of the duty payable under section 3(1) of the Act on the quantity of the kerosene shown in column 4 of the said return —

with the said return in the Provinces of Sind, Quetta and Cochin in any amount or amounts that may have been paid before the return is submitted into any approved treasury or approved treasuries* elsewhere

within seven days of the close of the month to which the said return relates in the Provinces of Bombay and Madras into the local treasury or into any other treasury approved by the Collector of Salt Revenue

Provided that evidence of such payment or payments shall be presented to the Collector within fourteen days of the close of the month to which the return relates

(2) If any person refuse or without lawful excuse (the burden of proving which shall lie upon such person) neglects —

- (a) to prepare or cause to be prepared to the best of his knowledge and belief a return required by sub-clause (1)
- (b) to subscribe at the foot thereof a declaration required by that sub-clause or
- (c) to lodge the said return with the Collector within the period required by that sub-clause

he shall be punishable with fine which may extend to five hundred rupees

(3) If any person makes a statement in the declaration mentioned in this clause which is false and which he either knows or believes to be false or does not believe to be true he shall be punishable with fine which may extend to one thousand rupees

Under the orders of the Government of India contained in Finance Department (Central Revenues) letter R. Dis. No. 440 Cu. I/31 dated the 18th June 1931 the Customs House Treasuries at Calcutta, Bombay, Karachi and Madras have been declared as approved treasuries for the purpose of this rule

KEROSENE

5. Procedure in the case of non-payment of duty (1) If the amount of the duty is not deposited in accordance with the procedure prescribed in clause 4 the Collector shall cause a notice in Form B set out in the Schedule to this Order to be served on the owner requiring him to make payment of the aforesaid duty within ten days of the date of service of the said notice

(2) A notice prescribed by sub-clause (1) may be served on the owner of any manufactory by delivering or tendering to him at his ordinary place of business a copy of the notice, or if this cannot be done, by fixing a copy of the notice on one of the outer doors of the manufactory

6. Owner of manufactory to maintain books of account etc

(1) The owner of every manufactory shall maintain such records and books of account as will admit of ready comparison to the satisfaction of the Collector with the entries made in the return prescribed in clause 4

(2) If any person fails without lawful excuse (the burden of proving which shall lie upon such person) to maintain the records and books of account required by sub-clause (1), he shall be punishable with fine which may extend to five hundred rupees

7 Collector's power of entry, etc — (1) The Collector, or any other officer duly appointed in this behalf by the Provincial Government in the Provinces of Sind, Orissa and Coorg and the Collector of Salt Revenue in the Provinces of Bombay and Madras, shall have free access at all reasonable times to any manufactory and may, with or without notice to the owner, take samples and make tests of any substance produced therein, and examine and take copies or extracts from any accounts or registers for the purpose of testing the accuracy the return prescribed in clause 4, or of informing himself as to any particulars regarding which information is required for the purposes of the Act or of this Order

(2) If any person

(a) voluntarily obstructs, or offers any resistance to or impedes, or otherwise interferes with or

(b) withholds any information in his possession which he is required to furnish under the provisions of sub-clause (1) from, or

(c) wilfully gives false or misleading information to

the Collector or any officer duly appointed under sub-clause (1) who is acting in accordance with his duty under the provision of that sub-clause, such person shall be punishable with fine which may extend to five hundred rupees

8 Power to exempt from duty—(1) The Central Government may by notification in the *Gazette of India* exempt any kerosene exported from British India or from any specified port therein from the whole or any part of the duty leviable on such kerosene

(2) In the Provinces of Sind Orissa and Coorg the Provincial Government and in the Provinces of Bombay and Madras the Collector of Salt Revenue may with the previous sanction of the Central Government by special order in each case exempt from the payment of duty under circumstances of an exceptional nature to be stated in such Order any kerosene on which duty is leviable

9 Exporter to apply for a certificate of export—Every owner of a manufactory who exports kerosene out of British India direct from the manufactory shall make to the Collector of Customs at the port of shipment at the time of putting in the shipping bill an application in Form C set out in the Schedule to this Order

9 A Drawback on export to Kathiawar—When any kerosene upon which the excise duty leviable under the Act has been paid is proved (a) to have been hereafter despatched by sea from a port in British India to a port in Kathiawar and (b) to have been landed and assessed to duty at such port so much of the duty paid in British India as is equivalent to the amount of duty proved to have been collected at the State port in Kathiawar shall be repaid as drawback provided that the amount of such drawback shall not exceed the amount of excise duty paid in British India and provided further that the claim for drawback shall be submitted to the Customs collector within six months from the date of shipment

9 B Drawback on export to Cutch—When any kerosene upon which the excise duty leviable under the Act has been paid is proved to have been hereafter despatched by sea from the port of Karachi to a port in Cutch the whole of the excise duty paid in British India shall be repaid as drawback provided the Customs collector is satisfied that the kerosene has been landed in Cutch

10 Collector of Customs to furnish a certificate of exports—(1) The Collector of Customs at the port of shipment may take such steps as may be necessary to satisfy himself that the goods brought for export correspond with the description given in Form C and that the contents are as therein stated When satisfied on these points the Collector of Customs shall after the goods have been exported issue a certificate in Form D set out in the Schedule to this Order The said certificate shall be made over to the owner of the manufactory and shall be filed by him with the Collector at the time of filing the return prescribed by clause 4

KEROSENE

(2) A record shall be maintained in the office of the Collector of Customs at the port of shipment of all certificates so issued

11 *Certified exports to be exempted from duty in certain cases*

Where a notification has been issued under clause 8 exempting from the payment of duty kerosene exported out of British India, the Collector shall allow a deduction of duty in respect of all kerosene entered in the said certificate as having been exported

12. *Payment of duty short-levied or erroneously refunded* When duty has been short-levied, through inadvertence error or misconstruction on the part of the Collector or through mis-statement as to quantity on the part of the owner,

or, when any such duty after having been levied has been, owing to any such cause, erroneously refunded,

the person chargeable with the duty so short-levied, or to whom such refund has erroneously been made, shall pay the deficiency or repay the amount paid to him in excess on demand being made within three months from the close of the month in respect of which the duty shall have been levied or from the date of making the refund

13 *No refund of duty erroneously levied or paid unless claimed within three months* No duty which has been paid and of which repayment wholly or in part is claimed in consequence of the same having been paid through inadvertence, error or misconstruction, shall be returned unless such claim is made within three months from the date of such payment

14. In the Provinces of Sind, Orissa and Coorg an appeal shall lie from any order of the Collector to the Central Board of Revenue In the Provinces of Bombay and Madras an appeal shall lie from any order of the Collector to the Collector of Salt Revenue No appeal shall lie from any appellate order of the Collector of Salt Revenue, but an appeal shall lie from any original order passed by him to the Central Board of Revenue The Central Government may revise any order passed under the Act from which no appeal lies

Provided that no order in revision shall be passed having an effect more prejudicial to the person concerned than the order under revision without such person being given an opportunity of stating his case

15 No appeal under clause 14 shall be admitted unless received by the appellate authority within three months of the date of the order against which the appeal is made

FORM B

FORM B.

Notice of Demand of Payment of Duty under Clause 5 of the Order made under Act II of 1917, as applied to Kerosene

No .

No

COLLECTOR'S OFFICE,

COLLECTR'S OFFICE,

19 .

19

To

Name of Manufactory

For the month of

Owner

Amount (Rupees)

..

Take notice that on behalf of the Central Government I hereby demand payment by you of the sum of Rs . now due and unpaid on account of Duty on Kerosene for the month of 19 , and that if the above amount be not paid into this office within ten days after the date of service hereof on you, I shall proceed to obtain payment of the same according to the provisions of the Motor Spirit (Duties) Act, 1917

Collector,

Collector

N B —No payments should be tendered on Sunday nor after 2-30 P M on any day, or after 12 30 P M on Saturday.

KEROSENE

FORM C

To

THE COLLECTOR OF CUSTOMS

Please allow certificate in the case of the following exports per
 S S on 19 —

1	2	3	4	5	6
Description of kerosene	Number of Imperial gallon	Name of producing manu- factory	Date of issue out of the premises of the manu- factory	Name of exporter	Amount of drawback claimed

Dated this

day of

19

(Signed)

Shipping Bill No

dated

19

FORM D

CERTIFIED that the Kerosene shown below was exported to
 on 19 and that the Manufactory is
 entitled to deduct the amount stated in column 2 from the statement
 of Kerosene produced during the month of 19

1
 Description of kerosene

2
 Quantity in Imperial gallons

(Signed)

Collector of Customs

Dated

19

[India Ind Dept Notification No M 899 I dated the 1st March 1922 as amend-
 ed by F D (C R) Notification No 26 Cus dated 2nd May 1931 No 52 Cus
 dated 25th November 1933 No 6 Cus dated 17th February 1934 No 38 C Exc
 dated 17th November 1934 No 86 Cus dated 22nd December 1934 No 5-C Exc
 dated the 4th April 1936 No 16 C Exc dated the 16th October 1937 and No 21 C
 Exc dated the 26th March 1938]

KEROSENE

C THE NORTHERN INDIA KEROSENE (DUTIES) ORDER, 1938

In exercise of the powers conferred by section 5 of the Motor Spirit (Duties) Act, 1917 (II of 1917), as made applicable to the levy and collection of an excise duty on kerosene by section 5 of the Indian Finance Act, 1922 (XII of 1922), the Central Government is pleased to apply in the adapted form set out below certain provisions of the Sea Customs Act, 1878 (VIII of 1878) and to make certain rules for the purpose of providing for the assessment and collection of the duty imposed by the first-mentioned Act in the following Provinces, namely

Bengal, Assam, Bihar, United Provinces, Punjab, North-West Frontier, Central Provinces, Delhi, Ajmer-Merwara and Baluchistan

1 Short title and commencement (1) This Order may be called "The Northern India Kerosene (Duties) Order, 1938 "

(2) It shall come into force on the 1st April 1938, whereupon the Kerosene (Duties) Order, 1922, (except the notification of the Government of India in the late Department of Industries, No M-599-2, dated the 1st March 1922 issued in pursuance of clause 8 thereof) shall be cancelled in its application to the Provinces named in the preamble and the rules made under section 4 of the first-mentioned Act by the Governments of those Provinces shall also be cancelled. These cancellations shall not, however, have effect as regards anything done, or any offence committed, or any fine or penalty incurred, or any proceedings instituted before the said date

2 Definitions In this Order unless there is anything repugnant in the subject or context

(i) "the Act" means the Motor Spirit (Duties) Act, 1917 (II of 1917), as made applicable to the levy and collection of an excise duty on kerosene,

(ii) "Northern India" means the Provinces of Bengal, Assam, Bihar, United Provinces, Punjab, North-West Frontier, Central Provinces, Delhi, Ajmer-Merwara and Baluchistan,

(iii) "Commissioner" means the Commissioner, Central Excises and Salt, Northern India,

(iv) "Deputy Commissioner" means a Deputy Commissioner, Central Excises and Salt, Northern India,

(v) "Assistant Commissioner" means the Assistant Commissioner of Central Excises and Salt Northern India, within whose jurisdiction the manufactory is situated and includes any officer specially authorised by the Commissioner with the special or general consent of the Central Board of Revenue to exercise throughout Northern India or any specified area therein all or any of the powers of the Assistant Commissioner, and

KEROSENE

(vi) Inspecting Officer includes officers of the Central Excises and Salt Department Northern India not below the rank of Inspector and any officer of the Customs or Income tax Department authorized by the Commissioner with the special or general consent of the Central Board of Revenue to inspect the premises in which kerosene liable to duty is possessed or manufactured and shall include an officer permanently stationed at the manufactory to supervise its operations

3 *Agent of owner to be deemed owner for certain purposes*—When any person is expressly or impliedly authorized by the owner of any manufactory to be his agent in respect of such manufactory for all or any of the purposes of this Order and such authorization is approved by the Assistant Commissioner such person shall for such purposes be deemed to be the owner of such manufactory

4 *Owner of manufactory to furnish a return of kerosene produced*—

(1) The owner of every manufactory—

(a) shall keep a correct daily account in Form A appended to this Order

(b) shall prepare or cause to be prepared a return in Form B set out in the Schedule to this Order of all kerosene produced within the meaning of section 3 of the Act in such manufactory during the preceding month and shall lodge the said return in triplicate with the Assistant Commissioner within seven days of the close of the month to which it relates

(c) shall subscribe at the foot of the said return a declaration that the particulars set out therein are true to the best of his knowledge and belief and

(d) shall within seven days of the close of the month to which the return relates deposit into the local Treasury or into any other treasury approved by the Commissioner the amount of the duty payable under section 3(1) of the Act on the quantity of the kerosene shown in column 4 of the said return and shall furnish evidence of such payment or payments to the Assistant Commissioner within fourteen days of the close of the month to which the return relates

(2) If any person refuses or without lawful excuse (the burden of proving which shall lie upon such person) neglects—

(a) to keep a correct daily account in Form A prescribed in sub clause (1)(a)

(b) to prepare or cause to be prepared to the best of his knowledge and belief a return required by sub clause (1)

(c) to subscribe at the foot thereof a declaration required by that sub clause or

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(d) to lodge the said return with the Assistant Commissioner within the period required by that sub-clause, he shall be punishable with fine which may extend to five hundred rupees

(3) If any person makes a statement in the declaration mentioned in this clause which is false and which he either knows or believes to be false, or does not believe to be true, he shall be punishable with fine which may extend to one thousand rupees

5 Procedure in case of summary assessment and non-payment of duty (1) If the owner of a manufactory fails to submit a return, or if the information supplied in the return is incomplete or inaccurate, the Assistant Commissioner may after such enquiry as he considers necessary, make a summary assessment on such information as may be available and shall notify the assessment to the owner in Form C set out in the Schedule to this Order

(2) If the amount of duty is not deposited in accordance with the procedure prescribed in clause 4(1)(d), the Assistant Commissioner shall cause a notice in the said Form C to be served on the owner requiring him to make payment of the aforesaid duty within ten days of service of the said notice

(3) A notice in Form C prescribed by sub-clauses (1) and (2) may be served on the owner of any manufactory by delivering or tendering to him at his ordinary place of business a copy of the notice or, if this cannot be done, by fixing a copy of the notice on one of the outer doors of the manufactory

(4) The owner of the manufactory shall pay the amount of duty assessed into the local Treasury or into any other treasury approved by the Commissioner, less any amount that may already have been paid and shall produce proof of such payment before the Assistant Commissioner within ten days of service of notice in Form C

6 Owner of manufactory to maintain books of account, etc (1) The owner of every manufactory shall maintain such records, and books of accounts as will admit of ready comparison to the satisfaction of the Assistant Commissioner with the entries made in the return prescribed in clause 4

(2) If any person fails without lawful excuse (the burden of proving which shall lie upon such person) to maintain the records and books of account required by sub-clause (1), he shall be punishable with fine which may extend to five hundred rupees

7 Power of entry, etc (1) Any Inspecting Officer shall have free access at all reasonable times to any manufactory and may, with or without notice to the owner, take samples and make tests of any substance produced therein, and examine and take copies or extracts from any accounts or registers for the purpose of testing the accuracy of the return prescribed in clause 4, or of informing himself as to any

KEROSENE

particulars regarding which information is required for the purposes of the Act or of this Order

(2) If any person—

(a) voluntarily obstructs or offers any resistance to or impedes or otherwise interferes with or

(b) withholds any information in his possession which he is required to furnish under the provisions of sub clause (1) from or

(c) wilfully gives false or misleading information to any officer empowered under sub clause (1) of this clause who is acting in accordance with his duty under the provisions of that sub clause such person shall be punishable with fine which may extend to five hundred rupees

8 *Power to exempt from duty*—(1) The Central Government may by notification in the Official Gazette exempt any kerosene exported from British India or from any specified port therein from the whole or any part of the duty leviable on such kerosene

(2) The Commissioner may with the previous sanction of the Central Government by special order in each case exempt from the payment of duty under circumstances of an exceptional nature to be stated in such order any kerosene on which duty is leviable

9 *Exporter to apply for a certificate of export*—Every owner of a manufactory who exports kerosene out of British India direct from the manufactory shall make to the Collector of Customs at the port of shipment at the time of putting in the shipping bill an application in Form D set out in the Schedule to this Order

10 *Drawback on export of Kathiawar*—When any kerosene upon which the excise duty leviable under the Act has been paid is proved (a) to have been hereafter despatched by sea from a port in British India to a port in Kathiawar and (b) to have been landed and assessed to duty at such port so much of the duty paid in British India as is equivalent to the amount of duty proved to have been collected at the State port in Kathiawar shall be repaid as drawback provided that the amount of such drawback shall not exceed the amount of excise duty paid in British India and provided further that the claim for drawback shall be submitted to the Customs collector within six months from the date of shipment

11 *Drawback on exports to Cutch*—When any kerosene upon which the excise duty leviable under the Act has been paid is proved to have been hereafter despatched by sea from the port of Karachi to a port in Cutch the whole of the excise duty paid in British India shall be repaid as drawback provided the Customs collector is satisfied that the kerosene has been landed in Cutch

12 *Collector of Customs to furnish a certificate of exports*—(1) The Collector of Customs at the port of shipment may take such steps as may be necessary to satisfy himself that the goods brought for export

correspond with the description given in Form D and that the contents are as therein stated. When satisfied on these points, the Collector of Customs shall, after the goods have been exported, issue a certificate in Form E set out in the Schedule to this Order. The said certificate shall be made over to the owner of the manufactory and shall be filed by him with the Assistant Commissioner at the time of filing the return prescribed by clause 4.

(2) A record shall be maintained in the office of the Collector of Customs at the port of shipment of all certificates so issued.

13 *Certified exports to be exempted from duty in certain cases*

Where a notification has been issued under clause 8 exempting from the payment of duty kerosene exported out of British India, the Assistant Commissioner shall allow a deduction of duty in respect of all kerosene entered in the said certificate as having been exported.

14 *Payment of duty short-levied or erroneously refunded.* When duty has been short-levied through inadvertence, error, or misconstruction on the part of the Assistant Commissioner, or through misstatement as to quantity on the part of the owner,

or, when any such duty after having been levied has been, owing to any such cause, erroneously refunded,

the person chargeable with the duty so short-levied, or to whom such refund has erroneously been made, shall pay the deficiency or repay the amount paid to him in excess, on demand being made within six months from the close of the month in respect of which the duty shall have been levied or from the date of making the refund.

15 *No refund of duty erroneously levied or paid unless claimed within six months.* No duty which has been paid and of which repayment wholly or in part is claimed in consequence of the same having been paid through inadvertence, error, or misconstruction shall be returned unless such claim is made within six months from the date of such payment.

16 An appeal shall lie from any order of the Assistant Commissioner to the Deputy Commissioner, and from any order of the Deputy Commissioner to the Commissioner. No appeal shall lie from any appellate order of the Commissioner, but an appeal shall lie from any original order of the Commissioner to the Central Board of Revenue. The Central Government may revise any order passed under the Act from which no appeal lies.

Provided that no order in revision shall be passed having an effect more prejudicial to the person concerned than the order under revision without such person being given an opportunity of stating his case.

17 No appeal under clause 16 shall be admitted unless received by the appellate authority within three months of the date of the order.

KEROSENE

IHL SCHEDULE

FORM A

(See clause 4)

Kerosene Account

Date	Opening Balance	Description of kerosene	Issued out of the premises Imperial gallons	Closing balance	Remarks
1		1	4	5	6

FORM B

(See Clauses 4 5 9 and 12)

Particulars of kerosene produced at 19 manufactured during the month of

Description of kerosene	Issued out of the premises Imperial gallons	Deduction claimed under clause 13 on account of quantity exported out of India and supported by certificate or certificates in Form L	Balance on which duty is leviable
1	2	3	4

I do hereby declare that I have compared the above particulars with the records and books of my manufactory and that they are, in so far as I can ascertain accurate and complete

Dated this day of 19

(Signed)

(To be signed by the Owner Managing Agent or other principal officer of the Manufactory)

FORM C.

FORM C

Notice of Demand of Payment of Duty under Clause 5 of the Order made under Act II of 1917, as applied to Kerosene

No .

No ..

ASSISTANT COMMISSIONER'S OFFICE,
CENTRAL EXCISES AND SALT

ASSISTANT COMMISSIONER'S OFFICE,
CENTRAL EXCISES AND SALT

. . . . 19 .

19

Name of Manufactory To

For the month of. . . . 19

Owner

Amount (Rupees)

Take notice that on behalf of the Central Government I hereby demand payment by you of the sum of Rs . now due and unpaid in account of Duty on Kerosene for the month of 19 , and that if the above amount be not paid within ten days after the date of service hereof on you, I shall proceed to obtain payment of the same according to the provisions of the Motor Spirit (Duties) Act, 1917

Assistant Commissioner

Assistant Commissioner.

N B—No payments should be tendered on Sunday nor after 2.30 p.m. on any day, nor after 12.30 p.m. on Saturday

KEROSENE

D PROHIBITIONS

In exercise of the power conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), the Governor General in Council is pleased to prohibit the bringing into British India by sea or by land from Cutch of any kerosene or motor spirit

[Fin Deptt (C R) Notn No 82 Cus, dated the 17th November 1934]

In exercise of the powers conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government is pleased to prohibit the bringing of any kerosene into British India by land from the territories of the Sohawal State in the Bundelkhand Agency

[Fin Deptt (C R) Notn No 108 Cus, dated the 20th August 1938]

KEROSENE

E — EXEMPTIONS

In pursuance of rule 8(1) of the Kerosene (Duties) Order 1922 the Governor General in Council is pleased to exempt from the payment of duty leviable under section 3 of the Motor Spirit (Duties) Act 1917 (II of 1917) as made applicable to the collection and levy of an excise duty on kerosene kerosene exported by the owner of a manufactory in British India direct by sea to any country outside India

Provided that nothing in this notification shall be deemed to apply to the export of kerosene by sea to French or Portuguese possessions in India

(India Ind Dept Notification No M-8992 dated the 1st March 1922.)

SECTION III SILVER

A. SILVER EXCISE DUTY ACT, 1930

ACT No XVIII OF 1930

(Received the assent of the Governor General on the 4th April 1930)

An Act to provide for the imposition and collection of an excise duty on silver

WHEREAS it is expedient to impose an excise duty on silver and to provide for the collection thereof, It is hereby enacted as follows

1. Short title and extent (1) This Act may be called the Silver (Excise Duty) Act, 1930

(2) It extends to the whole of British India

2 In this Act "silver works" means any place where silver is extracted from ore

3 Imposition and collection of an excise duty on silver (1) There shall be collected at every silver works on all silver produced in such works, which is issued out of the premises of such works on and after the 17th day of March 1930, a duty at the rate of three annas on each ounce †

(2) If any duty payable under sub-section (1) is not paid within the time fixed by a notice, issued in accordance with any rules made in this behalf under this Act, it shall be deemed to be an arrear, and the authority to which such duty is payable may, in lieu thereof, recover any sum not exceeding double the amount of the duty unpaid which such authority may in its discretion think it reasonable to require

(3) Any arrear of duty, or any sum recoverable in lieu thereof under sub-section (2), shall be recoverable as an arrear of income-tax in any manner prescribed in section 46 of the Indian Income-tax Act, 1922 (XI of 1922)

4. Issue of silver from silver works (1) No person shall issue any silver out of the premises of any silver works except in accordance with the provisions of rule made under section 6 regulating such issue, or, until such rules are made, in accordance with the general or special orders of the Central Government

(2) Whoever contravenes any such rule or order shall be punishable with fine which may extend to one thousand rupees or to a sum double the amount of the duty on any silver issued in contravention of such rule or order, which ever is greater

*Indian Finance Act, 1937

†Duty is leviable by troy ounce on the actual weight of the silver without any allowance for alloy or impurity, *vide* F D, C R, letter C No 163-Cus I/30, dated the 21st March 1930

SILVER

5 *Application of the provisions of Act VIII of 1878 to the excise duty on silver*—The Central Government may by Notification in the Official Gazette declare that any of the provisions of the Sea Customs Act 1878 (VIII of 1878) relating to the levy of and exemption from customs duties drawback of duty warehousing offences and penalties confiscation and the procedure relating to offences and appeals shall with such modifications and alterations as he may consider necessary or desirable to adapt them to the circumstances be applicable in regard to like matters in respect of the duty on silver imposed by section 3

6 *Power to make rules*—(1) The Central Government may by Notification in the Official Gazette make rules—

- (a) imposing on owners of silver works the duty of furnishing returns and keeping records and books prescribing the form of such returns records and books and the particulars to be contained therein and the manner in which the same are to be verified and all such other conditions thereof as may be necessary
- (b) providing for the regulation of the issue of silver out of the premises of silver works
- (c) providing for the assessment of the duty the issue of notices requiring payment the authority to whom the duty shall be payable and for the recovery of arrears
- (d) providing for the inspection of silver works and
- (e) generally for carrying into effect the provisions of this Act

(2) Such rules may provide that any breach thereof shall be punishable with fine which may extend to five hundred rupees

Provided that the breach of any rule made under clause (b) of sub-section (1) shall be punishable with the penalty prescribed in sub-section (2) of section 4

SILVER

B SILVER (EXCISE DUTY) ORDER, 1930

In exercise of the powers conferred by sections 5 and 6 of the Silver (Excise Duty) Act, 1930 (XVIII of 1930), the Governor General in Council is pleased to apply in the adapted form set out below certain provisions of the Sea Customs Act, 1878 (VIII of 1878) and to make certain rules for the purpose of providing for the assessment and collection of the duty imposed by the said Act

1 Short title This Order may be called "The Silver (Excise Duty) Order, 1930"

2. Definitions In this Order, unless there is anything repugnant in the subject, or context

(1) "the Act" means the Silver (Excise Duty) Act, 1930,

(2) "Collector" means

(a) in the Provinces of Sind, Orissa and Coorg, the Collector or the Deputy Commissioner of the district,

(b) in the Province of Bombay, the Assistant Collector of Salt Revenue in whose jurisdiction the silver works are situated,

(c) in the Province of Madras, the Assistant Commissioner of Salt Revenue in whose jurisdiction the silver works are situated,

and includes such other officer as the Provincial Government in the Provinces of Sind, Orissa and Coorg and the Collector of Salt Revenue in the Provinces of Bombay and Madras may appoint in this behalf by name or in virtue of his office to perform throughout a Province or any specified area therein all or any of the duties of a Collector under this Order

(3) "India" in this Order and for the purposes of any notification issued under the Order means the territories included in India as defined in the General Clauses Act, 1897, together with all foreign possessions on the Continent of India not protected by a customs cordon

3. Agent of owner to be deemed owner for certain purposes -- When any person is expressly or impliedly authorised by the owner of any silver works to be his Agent in respect of such silver works for all or

*In exercise of the powers conferred by sections 5 and 6 of the Silver (Excise Duty) Act, 1930 (XVIII of 1930), the Central Government is pleased to direct that with effect from the 1st April 1938—

(A) the Silver (Excise Duty) Order, 1930, shall be cancelled in its application to Northern India, namely, the Provinces of Bengal, Assam, Bihar, United Provinces, Punjab, North-West Frontier, Central Provinces, Delhi, Ajmer-Merwara and Baluchistan

[F D (C R) Notification No 26 C Exc, dated the 26th March 1938]

SILVER

any of the purposes of this Order and such authorisation is approved by the Collector such person shall for such purposes be deemed to be the owner of such silver works

4 Owner of silver works to furnish a return of silver produced —

(1) The owner of every silver works—

- (a) shall prepare or cause to be prepared a return in Form A set out in the Schedule to this Order of all silver issued from such silver works during the preceding month and shall lodge the said return with the Collector within one month of the close of the month to which it relates

Provided that the first return by the owner of any silver works shall be lodged within one month of the close of the month in which the Act comes into operation and shall include all silver issued from the silver works on and after the 17th March 1930

- (b) shall subscribe at the foot of the said return a declaration that the particulars set out therein are true to the best of his knowledge and belief and

- (c) shall deposit with the said return in the Province of Sind Orissa and Coorg and into the local Treasury within seven days of the close of the month to which the return relates in the Provinces of Bombay and Madras the amount of the duty payable under section 3(1) of the Act on the quantity of the silver shown in column 4 of the said return or evidence of payment of such duty into an approved treasury elsewhere

(2) If any person refuses or without lawful excuse (the burden of proving which shall lie upon such person) neglects —

- (a) to prepare or cause to be prepared to the best of his knowledge and belief a return required by sub clause (1)

- (b) to subscribe at the foot thereof a declaration required by that sub clause or

- (c) to lodge the said return with the Collector within the period required by that sub clause

he shall be punishable with fine which may extend to five hundred rupees

(3) If any person makes a statement in the declaration mentioned in this clause which is false and which he either knows or believes to be false or does not believe to be true he shall be punishable with fine which may extend to one thousand rupees

5 Procedure in case of non-payment of duty —(1) If the amount of the duty is not deposited in accordance with the procedure prescribed in clause 4 the Collector shall cause a notice in Form B set out in the Schedule to this Order to be served on the owner requiring him to

SILVER

make payment of the aforesaid duty within ten days of the date of service of the said notice

(2) A notice prescribed by sub-clause (1) may be served on the owner of any silver works by delivering or tendering to him at his ordinary place of business a copy of the notice or, if this cannot be done, by fixing a copy of the notice on one of the outer doors of the silver works

6. Owner of silver works to maintain books of account, etc (1) The owner of every silver works shall maintain such records and books of account as will admit of ready comparison to the satisfaction of the Collector with the entries made in the return prescribed in clause 4

(2) If any person fails without lawful excuse (the burden of proving which shall lie upon such person) to maintain the records and books of account required by sub-clause (1), he shall be punishable with fine which may extend to five hundred rupees.

7. Collector's power of entry, etc (1) The Collector, or any other officer duly appointed in this behalf by the Provincial Government in the Provinces of Sind, Orissa and Coorg and the Collector of Salt Revenue in the Provinces of Bombay and Madras, shall have free access at all reasonable times to any silver works and may, with or without notice to the owner, examine and take copies or extracts from any accounts or registers for the purpose of testing the accuracy of the return prescribed in clause 4, or of informing himself as to any particulars regarding which information is required for the purposes of the Act or of this Order

(2) If any person

(a) voluntarily obstructs, or offers any resistance to or impedes, or otherwise interferes with, or

(b) withholds any information in his possession which he is required to furnish under the provisions of sub-clause (1) from, or

(c) wilfully gives false or misleading information to,

the Collector or any officer duly appointed under sub-clause (1) who is acting in accordance with his duty under the provision of that sub-clause,

SILVER

such person shall be punishable with fine which may extend to five hundred rupees

8 *Power to exempt from duty*—The Central Government may by notification in the *Gazette of India* exempt any silver bullion exported from British India or from any specified port therein from the whole or any part of the duty leviable on such silver bullion and may by a like notification exempt* any silver bullion produced in British India from so much of the duty with which it is chargeable as is in excess of a figure specified in such notification

9 *Drawback*—When any silver bullion upon which silver excise duty has been paid is exported by sea from a customs port to any foreign port outside India within three months from the date of issue from the silver works the whole of such duty shall be repaid as drawback

10 A claim to exemption under clause 8 or to drawback under clause 9 shall not be allowed save on compliance with the following requirements as regards proof of the identity of the silver namely—

- (a) The description of the silver in the return (Form A) shall include such serial and other distinctive marks impressed upon the silver before issue from the works as shall render the silver readily identifiable on inspection
- (b) The like description shall be entered in an application tendered by the exporter to the Customs Collector in Form C set out in the schedule
- (c) Such affidavit or certificate of a banker or other evidence as the Customs collector may require shall be furnished to trace the custody of the silver from its issue to its export

11 (1) The Customs collector shall if satisfied that the silver to be exported actually corresponds with the description and weight as stated in Form C and that the custody of the silver has been proved as required by clause 10 shall after the silver has been exported issue to the owner of the silver works a certificate relating to the silver exported in Form D set out in the Schedule. The said certificate shall be filed by the owner of the silver works with the Collector at the time of filing the return prescribed by clause 4

(2) The Customs collector shall maintain a record of all certificates issued by him under this clause.

*Silver bullion produced in Br India is exempt from so much of duty as is in excess of two mms an ounce

12. *Certified exports to be exempted from duty in certain cases*

Where a notification has been issued under clause 8 exempting from the payment of duty silver bullion exported out of British India, the Collector shall allow a deduction of duty in respect of all silver bullion entered in the said certificate as having been exempted from duty, and in like manner, any drawback of duty payable under clause 9 shall (except in the case of production of silver at the silver works concerned being discontinued) be paid by way of deduction from amounts of duty that become payable after the certificate prescribed in clause 11 has been presented to the Collector

13 *Payment of duty short-levied or erroneously refunded* When duty has been short-levied through inadvertence, error, or misconstruction on the part of the Collector, or through mis-statement as to quantity on the part of the owner,

or, when any such duty after having been levied has been, owing to any such cause, erroneously refunded,

the person chargeable with the duty so short-levied, or to whom such refund has erroneously been made, shall pay the deficiency or repay the amount paid to him in excess, on demand being made within three months from the close of the month in respect of which the duty shall have been levied or from the date of making the refund

14. *No refund of duty erroneously levied or paid unless claimed within three months* No duty which has been paid and of which repayment wholly or in part is claimed in consequence of the same having been paid through inadvertence, error or misconstruction shall be returned unless such claim is made within three months from the date of such payment

15. In the Provinces of Sind, Oussa and Coorg an appeal shall lie from any order of the Collector to the Central Board of Revenue. In the Provinces of Bombay and Madras an appeal shall lie from any order of the Collector to the Collector of Salt Revenue. No appeal shall lie from any appellate order of the Collector of Salt Revenue, but an appeal shall lie from any original order passed by him to the Central Board of Revenue. The Central Government may revise any order passed under the Act from which no appeal lies

Provided that no order in revision shall be passed having an effect more prejudicial to the person concerned than the order under revision without such person being given an opportunity of stating his case

16. No appeal under clause 15 shall be admitted unless received by the appellate authority within three months of the date of the order against which the appeal is made

SILVER

1HL SCHEDULE

(See clauses 4 5 10 and 11)

FORM A

*Particulars of silver produced at
during the month of*

19

Silver Works

Description of silver	Issued out of the premises Ounces	Deduction claimed under clause 11 on account of quantity exported out of India and supported by certificate or certificates in Form D	Balance on which duty is leviable
1	2	3	4

I do hereby declare that I have compared the above particulars with the records and books of my Silver Works and that they are in so far as I can ascertain accurate and complete

Dated this day of 19

(Signed)

(To be signed by the Owner Managing Agent or other principal officer of the Silver Works)

FORM B

Notice of Demand of Payment of Duty under Clause 5 of the Order made under Act XVIII of 1930

No _____

COLLECTOR'S OFFICE

_____ 19

Name of Silver Works _____

For the month of _____ 19

Owner _____

Amount (Rupees) _____

FORM B.

Notice of Demand of Payment of Duty under Clause 5 of the Order made under Act XVIII of 1930

No _____

COLLECTOR'S OFFICE

_____ 19

To _____

Take notice that on behalf of the Central Government I hereby demand payment by you of the sum of Rs _____ now due and unpaid on account of Duty on Silver for the month of _____ 19 _____, and that if the above amount be not paid into this office within ten days after the date of service hereof on you, I shall proceed to obtain payment of the same according to the provisions of the Silver Excise Duty Act, 1930

Collector

Collector

N.B. — No payment should be tendered on Sunday nor after 2-30 P.M. on any day, nor after 12-30 P.M. on Saturdays

SILVER

FORM C

To
The Collector of Customs

Please allow certificate in the case of the following exports per

S S on 19 —

1	2	3	4	5	6
Description of Silver	Number of Ounces	Name of producing Silver Works	Date of issue out of the premises of the manu- factory	Name of exporter	Amount of drawback claimed

Dated this day of 19

(Signed)

Shipping Bill No dated 19

FORM B

CERTIFIED that the silver bullion shown below was exported to
on 19 and that the silver works is
entitled to deduct the amount stated in column 2 from the statement
of silver bullion produced during the month of 19

1	2
Description of silver bullion	Quantity in ounces

(Signed)

Collector of Customs

Dated 19

[India F D (C P) Notification No 12 Customs dated the 12th April 1930 as amended by Notifications No 20 Customs dated the 24th May 1930 No 20 Customs dated the 11th May 1932 No 10 Customs dated the 28th February 1934 No 11 Customs dated the 28th February 1934 No 6 Customs dated the 4th April 1936 No 4 Customs dated the 13th February 1937 No 20 Customs dated the 16th October 1937 No 26 Customs dated the 26th March 1938]

SILVER

C THE NORTHERN INDIA SILVER (EXCISE DUTY) ORDER, 1938

In exercise of the powers conferred by sections 5 and 6 of the Silver (Excise Duty) Act, 1930 (XVIII of 1930), the Central Government is pleased to apply in the adapted form set out below certain provisions of the Sea Customs Act, 1878 (VIII of 1878) and to make certain rules for the purpose of providing for the assessment and collection of the duty imposed by the first-mentioned Act in the following Provinces, namely -

Bengal, Assam, Bihar, United Provinces, Punjab, North-West Frontier, Central Provinces, Delhi, Ajmer-Merwara and Baluchistan

1 *Short title and commencement* (1) This Order may be called "The Northern India Silver (Excise Duty) Order, 1938 "

(2) It shall come into force on the 1st April 1938, whereupon the Silver (Excise Duty) Order, 1930, [except the notification of the Government of India in the Finance Department (Central Revenues), No 13-Customs, dated the 12th April 1930, issued in pursuance of clause 8 thereof] shall be cancelled in its application to the Provinces named in the preamble and the rules, if any, made under section 4 of the first-mentioned Act by the Governments of those Provinces shall also be cancelled. These cancellations shall not, however, have effect as regards anything done, or any offence committed, or any fine or penalty incurred, or any proceedings instituted before the said date

2 *Definitions* In this Order unless there is anything repugnant in the subject or context

(i) "the Act" means the Silver (Excise Duty) Act, 1930 (XVIII of 1930),

(ii) "India" in this Order and for the purposes of any notification issued under the Order means the territories included in India as defined in the General Clauses Act, 1897 (X of 1897), together with all foreign possessions on the Continent of India not protected by a customs cordon ;

(iii) "Northern India" means the provinces of Bengal, Assam, Bihar, United Provinces, Punjab, North-West Frontier, Central Provinces, Delhi, Ajmer-Merwara and Baluchistan ,

(iv) "Commissioner" means the Commissioner, Central Excises and Salt, Northern India ,

(v) "Deputy Commissioner" means a Deputy Commissioner, Central Excises and Salt, Northern India ,

(vi) "Assistant Commissioner" means the Assistant Commissioner of Central Excises and Salt, Northern India, within whose jurisdiction the silver works is situated, and includes any officer specially authorized

by the Commissioner with the special or general consent of the Central Board of Revenue to exercise throughout Northern India or any specified area therein all or any of the powers of the Assistant Commissioner and

(iii) Inspecting Officer includes officers of the Central Excises and Salt Department Northern India not below the rank of Inspector and any officer of the Customs or Income-tax Department authorised by the Commissioner with the special or general consent of the Central Board of Revenue to inspect the premises in which silver liable to duty is possessed or manufactured and shall include an officer permanently stationed at the silver works

3 *Agent of owner to be deemed owner for certain purposes*—When any person is expressly or impliedly authorized by the owner of any silver works to be his agent in respect of such silver works for all or any of the purposes of this Order and such authorization is approved by the Assistant Commissioner such person shall for such purposes be deemed to be the owner of such silver works

4 *Owner of silver works to furnish a return of silver produced*—(1) The owner of every silver works—

- (a) shall prepare or cause to be prepared a return in Form A set out in the Schedule appended to this Order of all silver issued from such silver works during the preceding month and shall lodge the said return with the Assistant Commissioner within one month of the close of the month to which it relates
- (b) shall subscribe at the foot of the said return a declaration that the particulars set out therein are true to the best of his knowledge and belief and
- (c) shall within seven days of the close of the month to which the return relates deposit into the local Treasury or into any other treasury approved by the Commissioner the amount of duty payable under section 3 (1) of the Act on the quantity of the silver shown in column 4 of the said return and shall furnish evidence of such payment or payments to the Assistant Commissioner within fourteen days of the end of the month to which the return relates

(2) If any person refuses or without lawful excuse (the burden of proving which shall lie upon such person) neglects—

- (a) to prepare or cause to be prepared to the best of his knowledge and belief a return required by sub clause (1)
- (b) to subscribe at the foot thereof a declaration required by that sub clause or
- (c) to lodge the said return with the Assistant Commissioner within the period required by that sub clause

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he shall be punishable with fine which may extend to five hundred rupees

(3) If any person makes a statement in the declaration mentioned in this clause which is false, and which he either knows or believes to be false, or does not believe to be true, he shall be punishable with fine which may extend to one thousand rupees

5 *Procedure in case of summary assessment and non-payment of duty* (1) If the owner of a silver works fails to submit a return, or if the information supplied is incomplete, or inaccurate, the Assistant Commissioner may, after such enquiry as he considers necessary, make a summary assessment on such information as may be available and shall notify the assessment to the owner in Form B set out in the Schedule appended to this Order

(2) If the amount of duty is not deposited in accordance with the procedure prescribed in clause 4 (1) (c), the Assistant Commissioner shall cause a notice in the said Form B to be served on the owner requiring him to make payment of the aforesaid duty within ten days of service of the said notice

(3) A notice in Form B prescribed by sub-clauses (1) and (2) may be served on the owner of any silver works by delivering to him at his ordinary place of business a copy of the notice, or if this cannot be done, by fixing a copy of the notice on one of the outer doors of the silver works

(4) The owner of the silver works shall pay the amount of duty assessed into the local Treasury, or into any other treasury approved by the Commissioner, less any amount that may already have been paid; and shall produce proof of such payment before the Assistant Commissioner within ten days of the service of notice in Form B

6 *Owner of silver works to maintain books of account, etc* (1) The owner of every silver works shall maintain such records and books of account as will admit of ready comparison to the satisfaction of the Assistant Commissioner with the entries made in the return prescribed in clause 4

(2) If any person fails without lawful excuse (the burden of proving which shall lie upon such person) to maintain the records and books of account required by sub-clause (1), he shall be punishable with fine which may extend to five hundred rupees

7 *Power of entry, etc* (1) Any Inspecting Officer shall have free access at all reasonable times to any silver works and may, with or without notice to the owner, examine and take copies or extracts from any accounts or registers for the purpose of testing the accuracy of the returns prescribed in clause 4, or of informing himself as to any particulars regarding which information is required for the purposes of the Act or of this Order

SILVER

(2) If any person—

- (a) voluntarily obstructs or offers any resistance to or impedes, or otherwise interferes with or
- (b) withholds any information in his possession which he is required to furnish under the provisions of sub clause (1) from or
- (c) wilfully gives false or misleading information to—

any officer who is acting in accordance with his duty under the provision of sub clause (1) such person shall be punishable with fine which may extend to five hundred rupees

8 *Power to exempt from duty*—The Central Government may by notification in the Official Gazette exempt any silver bullion exported from British India or from any specified port therein from the whole or any part of the duty leviable on such silver bullion and may by a like notification exempt any silver bullion produced in British India from so much of the duty with which it is chargeable as is in excess of a figure specified in such notification

9 *Drawback*—When any silver bullion upon which silver excise duty has been paid is exported by sea from a customs-port to any foreign port outside India within three months from the date of issue from the silver works the whole of such duty shall be repaid as drawback

10 A claim to exemption under clause 8 or to drawback under clause 9 shall not be allowed save on compliance with the following requirements as regards proof of the identity of the silver namely—

- (a) the description of the silver in the return (Form A) shall include such serial and other distinctive marks impressed upon the silver before issue from the works as shall render the silver readily identifiable on inspection
- (b) the like description shall be entered in an application tendered by the exporter to the Customs collector in Form C set out in the Schedule appended to this Order and
- (c) such affidavit or certificate of a banker or other evidence as the Customs collector may require shall be furnished to trace the custody of the silver from its issue to its export

11 (1) The Customs collector if satisfied that the silver to be exported actually corresponds with the description and weight as stated in Form C and that the custody of the silver has been proved as required by clause 10 shall after the silver has been exported issue to the owner of the silver works a certificate relating to the silver exported in Form D set out in the Schedule appended to this Order The said certificate shall

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be filed by the owner of the silver works with the Assistant Commissioner at the time of filing the return prescribed by clause 4

(2) The Customs-collector shall maintain a record of all certificates issued by him under this clause

12 *Certified exports to be exempted from duty in certain cases*

Where a notification has been issued under clause 8 exempting from the payment of duty silver bullion exported out of British India, the Assistant Commissioner shall allow a deduction of duty in respect of all silver bullion entered in the said certificate as having been exempted from duty, and in like manner, any drawback of duty payable under clause 9 shall (except in the case of production of silver at the silver works concerned being discontinued) be paid by way of deduction from amounts of duty that become payable after the certificate prescribed in clause 11 has been presented to the Assistant Commissioner

13 *Payment of duty short levied or erroneously refunded* - When duty has been short-levied through inadvertence, error, or misconstruction on the part of the Assistant Commissioner, or through misstatement as to quantity on the part of the owner,

or, when any such duty after having been levied has been, owing to any such cause, erroneously refunded,

the person chargeable with the duty so short-levied, or to whom such refund has erroneously been made, shall pay the deficiency or repay the amount paid to him in excess, on demand being made within six months from the close of the month in respect of which the duty shall have been levied or from the date of making the refund

14 *No refund of duty erroneously levied or paid unless claimed within six months* No duty which has been paid and of which repayment wholly or in part is claimed in consequence of the same having been paid through inadvertence, error or misconstruction shall be returned unless such claim is made within six months from the date of such payment

15 An appeal shall lie from any order of an Assistant Commissioner to the Deputy Commissioner and from any order of the Deputy Commissioner to the Commissioner. No appeal shall lie from any appellate order of the Commissioner, but an appeal shall lie from any original order of the Commissioner to the Central Board of Revenue. The Central Government may revise any order passed under the Act against which no appeal lies.

Provided that no order in revision shall be passed having an effect more prejudicial to the person concerned than the order under revision without such person being given an opportunity of stating his case

16 No appeal under Clause 15 shall be admitted unless received by the appellate authority within three months of the date of the order against which the appeal is made

FORM A

(Vide clauses 4 and 10)

Particulars of silver produced at month of		Silver Works during the 19	
1	2	3	4
Description of silver	Issued out of the premises Ounces	Deduction claimed under clause 11 on account of quantity exported out of India and supported by certificate or certificates in Form D	Balance on which duty is leviable

I do hereby declare that I have compared the above particulars with the records and books of my Silver Works and that they are in so far as I can ascertain accurate and complete

Dated this day of 19

(To be signed by the Owner Managing Agent or other principal officer of the Silver Works)

(Signed)

FORM B.

(Vide clause 5)

*Notice of Demand of Payment of Duty under clause 5
of the Order made under Act XVIII of 1930*

No. _____

ASSISTANT COMMISSIONER'S OFFICE

_____ 19 .

Name of Silver Works _____

For the month of _____ 19

Owner _____

Amount (Rupees) _____

Assistant Commissioner.

FORM B

(Vide clause 5)

*Notice of Demand of Payment of Duty under clause 5 of the
Order made under Act XVIII of 1930*

No. _____

ASSISTANT COMMISSIONER'S OFFICE.

_____ 19 ,

To _____

Take notice that on behalf of the central Government
I hereby demand payment by you of the Rupees
now due and unpaid on account of Duty on Silver for the
month of _____ 19 , and that if the above
amount be not paid within ten days after the date of
service hereof on you, I shall proceed to obtain payment
of the same according to the provisions of the Silver Excise
Duty) Act, 1930

.....

Assistant Commissioner

*N.B.—No payment should be tendered on Sunday nor after 2-30
P.M. on any day, nor after 12-30 P.M. on Saturdays*

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FORM C

(Vide clauses 10 and 11)

To

THE COLLECTOR OF CUSTOMS

Please allow certificate in the case of the following exports per S S
on 19

1	2	3	4	5	6
Description of Silver	Number of Ounces	Name of producing Silver Works	Date of issue out of the premises of the Silver Works	Name of exporter	Amount of drawback claimed
Dated this		day of		19	
Shipping Bill No		dated		(Signed) 19	

FORM D

(Vide clause 11)

Certified that the silver bullion shown below was exported to
on 19 and that the Silver Works is entitled to
deduct the amount stated in column 2 from the statement of silver bullion
produced during the month of 19

1	2
Description of silver bullion	Quantity in ounces

(Signed)

Collector of Customs

Dated 19

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D EXEMPTIONS

In pursuance of clause 8 of the Silver (Excise Duty) Order, 1930, the Governor General in Council is pleased to exempt from the payment of the duty leviable under section 3 of the Silver (Excise Duty) Act, 1930 (XVIII of 1930), silver bullion exported after the 17th March 1930 by sea to any country outside India

[India, Fin Dept (Gen Rev) Notification No 13-Customs, dated the 12th April 1930 as amended by Notification No 21-Customs, dated the 4th May 1932]

SECTION IV—SUGAR

A —SUGAR (EXCISE DUTY) ACT 1934

Act No XIV or 1934

(Received the assent of the Governor General on the 1st May 1934)

An Act to provide for the imposition and collection of an excise duty on
sugar

WHEREAS it is expedient to impose an excise duty on sugar produced in factories and to provide for the collection thereof It is hereby enacted as follows —

1 *Short title and extent* —(1) This Act may be called the Sugar (Excise Duty) Act 1934

(2) It extends to the whole of British India including British Baluchistan and the Sonthal Parganas

2 *Definitions* —In this Act unless there is anything repugnant in the subject or context —

(a) *factory* means any premises wherein or within the precincts of which twenty or more workers are working or were working on any day of the preceding twelve months and in any part of which any manufacturing process connected with the production of sugar is being carried on or is ordinarily carried on with the aid of power

(b) *owner* includes any person expressly or impliedly authorised by the owner of a factory to be his agent in respect of such factory

(c) *sugar* means any form of sugar containing more than ninety per cent of sucrose

(d) *khandsari sugar* means sugar in the manufacture of which neither a vacuum pan nor a vacuum evaporator is employed and

(e) *palmyra sugar* means sugar manufactured from jaggery obtained by boiling the juice of the palmyra palm

3 *Imposition of duty on sugar* —(1) A duty of excise shall be levied on all sugar produced in any factory in British India and either issued out of such factory on or after the 1st day of April 1934 or used within such factory on or after the said date in the manufacture of any commodity other than sugar and shall be payable by the owner of the factory

SUGAR

(2) The duty payable under sub-section (1) shall be at the following rates, namely

- (i) on *khandasari* sugar at the rate of one rupee and five annas*† per cwt ,
- (ii) on all other sugar except *palmyra* sugar at the rate of two rupees* per cwt ,
- (iii) on *palmyra* sugar at such rate, if any, as may be fixed in this behalf by the Central Government after such enquiry as it may think fit

4 Recovery of duty with penalty (1) If any duty payable under section 3 is not paid within the time fixed by rules made in that behalf under this Act, it shall be deemed to be an arrear, and the authority to which such duty is payable may, in lieu thereof, recover any sum not exceeding double the amount of duty unpaid which such authority may in its discretion think it reasonable to require

(2) An arrear of duty, or any sum recoverable in lieu thereof under this section, shall be recoverable as an arrear of land revenue and shall be recoverable in addition to, and not in substitution for, any other penalty incurred under this Act

5 Issue of sugar from factory No person shall issue any sugar out of a factory, except in accordance with the provisions of rules made in that behalf under this Act, or, until such rules are made, in accordance with the general or special orders of the Central Government

6 Power of Central Government to impose customs duty on sugar
(1) The Central Government may, by notification in the Official Gazette, impose on sugar brought into British India from the territory of any State in India, not being territory which has been declared under section 5 of the Indian Tariff Act, 1894 (VIII of 1894), to be foreign territory for the purposes of that section, a duty of customs equivalent to the excise duty imposed by this Act on sugar produced in British India

(2) ‡

7 Penalty for issue of sugar from factory in contravention of section 5 Whoever contravenes the provisions of section 5 shall be punishable with fine which may extend to two thousand rupees

8 Penalty for evasion of duty or failure to supply information
Whoever evades or attempts to evade the payment of any duty payable by him under this Act, or fails to supply any information which he is required by any rule made under this Act to supply, or knowingly

* Indian Finance Act 1937

† Duty reduced to one rupee per cwt vide notification No 7-C Exc, dated the 3rd April 1937

‡ Repealed by sec 6 and Sch of Act III of 1937

supplies false information shall be punishable with imprisonment which may extend to six months or with fine which may extend to two thousand rupees or with both

9 *Power of Courts to order forfeiture of sugar*—Any Court trying an offence under this Act may order that any sugar together with the packages or coverings thereof in respect of which the Court is satisfied that an offence under this Act has been committed shall be forfeited to His Majesty

10 *Application of the provisions of Act VIII of 1878 to the duty on sugar*—The Central Government may, by notification in the Official Gazette declare that any of the provisions of the Ser Customs Act 1878 (VIII of 1878) relating to the levy of and exemption from customs duties drawback of duty warehousing offences and penalties confiscation and procedure relating to offences and appeals shall with such modifications and alterations as it may consider necessary or desirable to adapt them to the circumstances be applicable in regard to like matters in respect of the duty on sugar imposed by section 3

11 *Power of Central Government to make rules*—(1) The Central Government may, by notification in the Official Gazette make rules to carry into effect the purposes and objects of this Act

(2) In particular and without prejudice to the generality of the foregoing power, such rules may—

- (a) provide for the assessment and collection of the duty and the authorities by whom functions under this Act are to be discharged the issue of notices requiring payment the manner in which the duty shall be payable and the recovery of arrears
- (b) regulate the issue of sugar out of or the use of sugar in the manufacture of commodities within any factory and provide for the appointment of officers of the Crown to supervise within any factory such issue or use
- (c) impose on the owners of factories and on persons engaged in the sale of sugar the duty of furnishing information keeping records and making returns and prescribe the nature of such information and the form of such records and returns the particulars to be contained therein and the manner in which they shall be verified
- (d) provide for the detention of sugar for the purpose of exacting the duty the confiscation otherwise than under section 9 of sugar in respect of which breaches of the Act or rules have been committed and the disposal of sugar so detained or confiscated

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(e) authorize and regulate the inspection or search of any place or conveyance used for the manufacture, storage or carriage of sugar, and

(f) authorize and regulate the composition of offences against or liabilities incurred under the Act and rules

(3) In making any rule under this section the Central Government may provide that a breach of the rule shall, where no other penalty is provided by this Act, be punishable with fine not exceeding two thousand rupees.

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B—SUGAR (EXCISE DUTY) ORDER 1934

In exercise of the powers conferred by sections 10 and 11 of the Sugar (Excise Duty) Act 1934 (XIV of 1934) the Governor General in Council is pleased to apply in the adapted form set out below certain provisions of the Sea Customs Act 1878 (VIII of 1878) and to make certain rules for the purpose of providing for the assessment and collection of the duty imposed by the first mentioned Act

CHAPTER I

Short title and definitions

1 This Order may be called The Sugar (Excise Duty) Order 1934 *

2 In this Order unless there is anything repugnant in the subject or context —

(i) the Act means the Sugar (Excise Duty) Act, 1934

(ii) Collector means—

(a) in the Provinces of Sind Orissa and Coorg the chief officer in charge of the revenue administration of a district

(b) in the Province of Bombay the Assistant Collector of Salt Revenue in whose jurisdiction the factory is situated

(c) in the Province of Madras the Assistant Commissioner of Salt Revenue in whose jurisdiction the factory is situated

and includes any officer specially authorized to exercise throughout a Province or any specified area therein all or any of the powers of a Collector under this Order

(iii) Inspecting Officer means—

(a) in the Provinces of Sind Orissa and Coorg any officer of the Land Revenue Excise Customs Salt or Income tax Department and

(b) in the Provinces of Bombay and Madras any officer of the Customs Salt or Income tax Department

In exercise of the powers conferred by sections 10 and 11 of the Sugar (Excise Duty) Act 1934 (XIV of 1934) the Central Government is pleased to direct that with effect from the 1st April 1938—

(1) the Sugar (Excise Duty) Order 1934 shall be cancelled in its application to Northern India namely the Provinces of Bengal Assam Bihar United Provinces Punjab North West Frontier Central Provinces Delhi Ajmer Merwara and Baluchistan

[F D (C R) Notification No 22 C Exc dated the 26th March 1938]

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authorized by the Collector to inspect the premises in which sugar liable to duty is possessed or manufactured and shall include an officer permanently stationed at the factory to supervise its operations

Provided that (a) in the Province of Sind no officer of the Customs or Income-tax Department and (b) in the Provinces of Bombay, Madras and Orissa no officer of the Income-tax Department shall be appointed by the Collector to be an Inspecting Officer without the previous approval of the Central Board of Revenue,

- (iv) "Duty" means the duty payable under section 3 of the Act
- (v) "India" means the territories included in India as defined in the General Clauses Act, 1897, together with all foreign possessions on the Continent of India not protected by a customs cordon

CHAPTER II

Special appointments and delegations

3 Unless the Central Government shall in any case otherwise direct, the power of specially authorising any officer to exercise throughout a Province or any specified area therein all or any of the powers of a Collector under this Order shall be exercisable by the Provincial Government in the Provinces of Sind, Orissa and Coorg, and by the Collector of Salt Revenue in the Provinces of Bombay and Madras

CHAPTER III

Manufacture

4 Every owner of a factory shall keep a correct daily account in Form A appended to this Order. Separate accounts shall be kept for (a) sugar other than *khandsari* sugar or palmyra sugar, (b) *khandsari* sugar, and (c) palmyra sugar

5 Within five days after the close of each month, every owner of a factory shall submit to the Collector a monthly return in Form B appended to this Order showing the quantity of sugar issued from the premises of the factory or used within the said premises for the manufacture of any commodity other than sugar during that month. Separate returns shall be filed for (a) sugar other than *khandsari* sugar or palmyra sugar, (b) *khandsari* sugar, and (c) palmyra sugar

6 On receipt of the return referred to in Clause 5, the Collector shall, after verification of the return of exports, if any, to places outside India and such other enquiry as he may deem fit, assess the duty payable on sugar removed from the factory or used within its premises for

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the manufacture of any commodity other than sugar. If the owner of a factory fails to submit a return the Collector may make a summary assessment on such information as may be available. The amount assessed shall be communicated to the owner of a factory who shall pay it into the Treasury by the end of the month following that for which the return was required to be made less any amount or amounts that may have been paid before the return is submitted into an approved treasury or approved treasuries elsewhere provided that evidence of such payment or payments shall be presented to the Collector within 14 days of the close of the month to which the return relates.

7 The Collector or Inspecting Officer may enter the premises of any owner of a factory and inspect the building the machinery the stocks and the accounts and may at any time check the correctness of the records made of removals of sugar from the factory or their transfer within the factory to that part of the premises (if any) in which it is to be used for the manufacture of any commodity other than sugar.

8 Any owner of a factory who fails to keep a correct daily account or refuses to permit any authorised officer to enter his premises and inspect the building machinery stocks and accounts shall be punishable with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both.

CHAPTER IV

Refunds and Remissions

9 Any person who exports from British India to any place outside India sugar on which duty has become payable under the Act shall (a) in the case of exports by land on production of satisfactory evidence before the Collector that the sugar has been so exported and that the duty has been paid or has become payable in respect of such sugar and (b) in the case of exports by sea on production of an application in Form C appended to this Order duly completed either before the Collector or before the Customs collector at the port of export receive a refund of that duty. If the exporter is the owner of the factory in which the sugar was produced and has presented his application for refund to the Collector the amount may at that officer's discretion be paid in cash or be set off against duty due from the owner of the factory.

9A Any owner of a factory who receives into the factory for the purpose of further refinement or manufacture sugar on which duty has been paid under the Act shall on production of satisfactory evidence before the Collector that the duty has been paid in respect of such sugar receive a refund of that duty. Such refund may at the discretion of the Collector be paid in cash or be set off against duty due from the owner of the factory.

In clause 9 Collector means Collector as defined in clause 2 of this Order.

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10 The Central Government may, by notification in the *Gazette of India*, exempt any sugar from the whole or any part of the duty leviable thereon

CHAPTER V

Miscellaneous

11 Any dispute as to the sucrose content of sugar shall be determined by reference to such officer as the Provincial Government in the Provinces of Sind, Orissa and Coorg and the Collector of Salt Revenue in the Provinces of Bombay and Madras may empower in this behalf

11-A. If in the case of any factory the duty falls into arrears the Collector may order that no sugar shall be issued from that factory until duty has been paid on the sugar under issue and on any sugar previously issued from the factory in respect of which duty is in arrears

12 In the Provinces of Sind, Orissa and Coorg an appeal shall lie from any order of the Collector to the Central Board of Revenue. In the Provinces of Bombay and Madras an appeal shall lie from any order of the Collector to the Collector of Salt Revenue. No appeal shall lie from any appellate order of the Collector of Salt Revenue, but an appeal shall lie from any original order passed by him to the Central Board of Revenue. The Central Government may revise any order passed under the Act from which no appeal lies

Provided that no order in revision shall be passed having an effect more prejudicial to the person concerned than the order under revision without such person being given an opportunity of stating his case

13 No appeal under Clause 12 shall be admitted unless received by the appellate authority within three months of the date of the order against which the appeal is made

14 In the Provinces of Bombay and Madras, the Central Government and in the Provinces of Sind, Orissa and Coorg, the Provincial Government may empower any officers of any department under its control to search any place, vessel, cart or means of conveyance for sugar liable to duty and to seize and remove or detain any sugar in respect of which it appears to them that duty should have been but has not been levied or that any contravention of the provisions of the Act or of this Order has occurred

14-A. (1) Sugar in respect of which breaches of the Act or of this Order have been committed shall, together with the packages or coverings thereof, be liable to confiscation, which may, without prejudice to the provisions of section 9 of the Act, be adjudged subject to the provisions of clause 12 by the Collector

Provided that when adjudging confiscation the Collector shall give the owner an option to pay in lieu of confiscation such fine, not exceeding one thousand rupees, as he thinks fit

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(2) Articles of which confiscation has been adjudged under sub clause (1) and in respect of which the option of paying a fine in lieu of confiscation has not been exercised shall be sold destroyed or otherwise disposed of in such manner as the Collector may direct

15 The Collector may accept from any person who is reasonably suspected of having committed an offence under the Act or under this Order a sum of money not exceeding one thousand rupees in lieu of punishment for breach of any of the provisions of the Act or of this Order

16 When duty has been short levied through inadvertence error or misconstruction on the part of the Collector or through mis statement as to quantity on the part of the owner of a factory

or when any such duty after having been levied has been owing to any such cause erroneously refunded

the person chargeable with the duty so short levied or to whom such refund has erroneously been made shall pay the deficiency or repay the amount paid to him in excess on demand being made within three months from the close of the month in respect of which the duty shall have been levied or from the date of making the refund

17 No duty which has been paid and of which repayment wholly or in part is claimed in consequence of the same having been paid through inadvertence error or misconstruction shall be returned unless such claim is made within three months from the date of such payment

18 Every owner of a factory who issues any syrup (except final molasses) from his factory shall furnish the following information to the Inspecting Officer within twenty four hours of issue namely the quantity issued the sugar value of the syrup according to the Formula given below and the destination and purpose for which issued

Formula

Sugar value of syrup=

$$\frac{\text{Total weight of syrup} \times \text{Brix} \circ}{100} \quad 0 \ 9$$

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FORM A

SUGAR MANUFACTURE ACCOUNT

(Vide Clause 4)

Date	Opening balance	Quantity manu- factured	Quantity issued from factory otherwise than for export out of India	Quantity used within the factory for the manu- facture of any other commo- dity	Quantity removed from factory for export out of India	Quantity des- troyed by accident	Quantity received or removed for further refino- ment or manu- facture	Closing balance	Remarks,
1	2	3	4	5	6	7	8	9	10
	Cwt	Cwt	Cwt	Cwt	Cwt	Cwt	Cwt	Cwt	
Total									

Month

19

[illegible]

* Details regarding export shown in column 5

1	cwt	exported to	per	on
2	cwt	exported to	per	on
3	cwt	exported to	per	on
4	cwt	exported to	per	on
Dated the				Signature

ORDERS OF COLLECTOR

Duty of Rs _____ on _____ hundredweight is hereby assessed and must be paid on or before _____ Inform assessee and enter in Revenue Registers

Signature _____
Collector

Dated the

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FORM C

PART I

I/We propose to export the undermentioned quantities of sugar to
(country of destination)

Description of sugar	Number of bags	Average weight of the contents of each bag		Total quantity		Remarks
		3		4		
1	2					5
		Mds	Srs	Mds	Srs	Cwts lbs

Exporter (s)

Dated the

To

The Collector of Customs,

Port

No

I certify that the consignment of sugar specified above has been
shipped in full to (country of destination) on the
19 and that there has been no relanding of any sugar contained in
the said consignment

(Signed) Collector of Customs,

Port

Dated the

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PART II

I/We request that a refund of the duty paid or payable in respect of the above consignment admissible under clause 9 of the Sugar (Excise Duty) Order 1931 may be allowed Documents showing that British Indian excise duty at the rate of Rs _____ per cwt amounting to Rs _____ has already been paid or become payable are enclosed herewith

Exporter(s)

Dated the _____ 193
To

*The Collector

The Collector of Customs

Port

Strike off the portion not required

I am satisfied that the refund claimed is admissible and may be paid

(Signed) The Collector

The Collector of Customs

Port

[Fin Deptt (C R) Notification No 1 Central Excises dated the 3rd May 1934 as amended by Fin Deptt (C R) Notifications No 6 Central Excises dated the 16th June 1934 No 25 Central Excises dated the 22nd September 1934 No 44 C Exc dated the 15th December 1934 No 1 C Exc dated the 5th January 1935 No 12-C Exc dated the 6th April 1935 No 11 C Exc dated the 21st November 1936 No 9 C Exc dated the 26th June 1937 No 14 C Exc dated the 18th September 1937 No 17 C Exc dated the 16th October 1937 No 6 C Exc dated the 12th March 1938 No 22 C Exc dated the 26th March 1938 No 56 C Exc dated the 28th May 1938 No 58 C Exc dated the 9th July 1938]

C THE BOMBAY SUGAR (EXCISE DUTY) SUPPLEMENTARY ORDER, 1938

In exercise of the powers conferred by section 11 of the Sugar (Excise Duty) Act, 1934 (XIV of 1934), the Central Government is pleased to make, with effect from the 1st April 1938, certain rules for the purpose of regulating the issue of sugar out of the premises of a factory situated in the Province of Bombay and imposing on the owners of factories the duty of keeping certain records

CHAPTER I

SHORT TITLE, COMMENCEMENT AND DEFINITIONS

1 (1) This Order may be called "The Bombay Sugar (Excise Duty) Supplementary Order, 1938"

(2) It shall come into force on the 1st April 1938, whereupon all rules made by the Provincial Government of Bombay under section 5 of the Sugar (Excise Duty) Act, 1934 (XIV of 1934) shall be cancelled. This cancellation shall not, however, have effect as regards anything done, or any offence committed, or any fine or penalty incurred, or any proceedings instituted before the said date

2 In this Order unless there is anything repugnant in the subject or context

(i) "the Act" means the Sugar (Excise Duty) Act, 1934 (XIV of 1934),

(ii) "Collector" means the Assistant Collector of Salt Revenue in whose jurisdiction the factory is situated and includes any officer specially authorized by the Collector of Salt Revenue, Bombay, with the special or general consent of the Central Board of Revenue to exercise throughout the Province of Bombay or any specified area therein all or any of the powers of a Collector under this Order,

(iii) "Chief Inspector" means the officer appointed by the Collector of Salt Revenue, Bombay, to inspect and supervise sugar factories in the Province of Bombay,

(iv) "Sugar Excise Inspector" means an officer of the Bombay Salt Department, not below the rank of Sub-Inspector, appointed to supervise the working of a factory or any other officer duly empowered in this behalf by the Collector of Salt Revenue, Bombay,

(v) "Form" means a Form set out in the Schedule appended to this Order

Provided that "Form B" shall mean Form B, appended to the Sugar (Excise Duty) Order, 1934

SUGAR

CHAPTER II

ISSUE OF SUGAR OTHER THAN *Khandsari* AND PALMYRA SUGAR FROM
FACTORY

3 The Sugar Excise Inspector may at any time check the weighing operations at the factory so as to reduce his work of ascertaining the actual weight by re weighing at the time of issue

4 No owner shall allow any quantity of sugar to be removed out of a factory except under a pass granted by him and countersigned by the Sugar Excise Inspector. The pass shall be in Form S E 1 in triplicate and shall contain the following particulars namely —

- (a) Date and time of issue
- (b) Total number of bags to be issued
- (c) Average weight in maunds of sugar in each bag
- (d) Total number of maunds and cwts of sugar to be issued
- (e) Consignee and place of destination

5 On receipt of the pass in Form S E 1 (in triplicate) from the owner the Sugar Excise Inspector shall examine the details furnished by the owner and on making any test weighing if such test weighing is in his opinion necessary shall countersign the pass at the place specified for such countersignature and allow the consignment to be removed from the factory

6 One part of the pass (the original) shall be handed over to the owner the second (the duplicate) shall accompany the consignment as far as the gate of the factory where it shall be delivered by the owner or his servant accompanying the consignment to the Excise guard at the gate while taking the consignment out of the factory compound and the third (the triplicate) shall remain on the record of the Sugar Excise Inspector. The Excise guard on duty at the gate shall on arrival of the consignment at the gate count the number of bags in the consignment and on satisfying himself that the number of bags is the same as that entered in the pass allow it to pass through the gate. The Excise guard shall return the duplicate of the pass to the Sugar Excise Inspector. If the excise guard finds that there is any difference between the number of bags contained in the consignment and that shown in the pass he shall not allow the consignment to pass through the gate but report the matter to the Sugar Excise Inspector who shall immediately check the consignment himself and in the event of his finding any bag or bags in excess take such action as may be necessary under the Act

7 If any sugar is to be used within a factory for the manufacture of any commodity other than sugar itself the quantity of sugar required for the purpose shall be removed to a special room or rooms in the factory under a pass to be issued in triplicate by the Sugar Excise Inspector in Form S E 1. The sugar so issued shall for account and

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assessment purposes be treated as issues out of the factory. The duplicate of the pass shall be sent to the Collector by the Sugar Excise Inspector along with the monthly return received from the owner.

8 If there are two or more exits from a factory, consignments of sugar removed from the factory shall be cleared only through the main gate, where an Excise guard shall be posted.

9 After sunset or closure of the factory for the day whichever is earlier all gates except the main gate shall be closed under lock and key.

10 Any of these rules may be relaxed by order of the Collector of Salt Revenue, Bombay, in the case of a factory having a railway siding of its own.

CHAPTER III

SPECIAL PROVISIONS FOR THE *Khandsari* SUGAR FACTORIES

11 The operations at the factory where *khandsari* sugar is manufactured and no resident Sugar Excise Inspector is posted shall be supervised by the nearest Sugar Excise Inspector by paying surprise and occasional visits. The owner of such factory shall give intimation in writing to the Sugar Excise Inspector of the commencement of the work of his factory.

12 If any sugar is to be used within a factory for the manufacture of any commodity other than sugar or for consumption the sugar so issued shall for account and assessment purposes be treated as sales out of the factory.

CHAPTER IV

ACCOUNTS

(To be maintained in respect of sugar other than *khandsari* sugar or palmyra sugar.)

13 The Sugar Excise Inspector shall maintain two daily registers and one monthly register in Forms S E 2, S E 3 and S E 4. The details of each transaction of issue shall be recorded in the register in Form S E 2, before each transaction is complete, while the register in Form S E 3 shall be written soon after the issue operations are closed for the day. The monthly register in Form S E 4 shall be written on the first working day of the month following that to which it relates.

14 On receipt of the owner's monthly return prescribed by the Sugar (Excise Duty) Order, 1934, the Sugar Excise Inspector shall check it with the corresponding entries in his monthly register in Form S E 4, and, if the two are found to tally, attach to the return a

SUGAR

certificate to that effect and forward it with the duplicates of the passes issued during the month to the Collector through the Chief Inspector. In the event of any discrepancy being found between the figures supplied by the owner and those entered in the register in Form S E 4 the Sugar Excise Inspector shall require the owner to explain the difference and get the return corrected before forwarding it to the Collector.

15 (1) Every owner of a factory other than a factory for *khandsari* or palmyra sugar shall maintain the following accounts —

- (a) Account of cane received and crushed
- (b) Daily Manufacture Report
- (c) Manufacture Run Report
- (d) Sugar Production Register and
- (e) Store Register

in Forms S E 5 S E 6 S E 7 S L 8 and S E 9 respectively. He shall also maintain a Sugar issue and Bill register showing amongst other particulars the following details of issues from the factory, namely Name and address of consignee destination of consignment, Quantity Railway Receipt No and date Invoice Number and date Number and date of pass issued under clause 4 in Form S E 1 and the following details of the bills issued in respect of each transaction namely Bill Number and date Ledger Folio Number and Sales Journal Folio Number.

(2) With the exception of the Run Report which shall be written up on the expiry of the run all accounts shall be written up daily in a clear and legible manner even if no transactions take place.

CHAPTER V

ACCOUNTS

Special Provisions for Khandsari Sugar

16 The owner of a factory where *khandsari* sugar is manufactured shall maintain accounts in Form S E 10. The manufacture and the transaction of sale of sugar shall be posted daily therein.

17 The owner shall forward each monthly return in Form B on or before the 5th day of each succeeding month to the Sugar Excise Inspector who shall check it with the accounts maintained by the owner and if he finds it correct attach to the return a certificate to that effect and shall forward it to the Collector through the Chief Inspector.

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CHAPTER VI

GENERAL

18 No sugar shall be removed from a factory except in accordance with the procedure laid down in this Order. If any sugar is removed by any employee at the factory in contravention of the conditions prescribed herein, the owner shall be held responsible for such removal and be liable to be dealt with according to the provisions of the Act.

19 At factories where *khandsari* sugar is being manufactured in addition to all other sugar except palmvina sugar, the provisions of Chapters II and IV shall apply but the accounts of *khandsari* sugar shall be kept separately both by the owner and the Sugar Excise Inspector.

SUGAR

THE SCHEDULE

FORM S E 1

(Vide clause 4)

I/We propose removing the undermentioned quantities of sugar
 from our factory godown No _____ today/tomorrow
 at _____ A M / P M for transport/export to
 Name of consignee _____

Number of bags	Average weight of contents of bags in maunds and seers	Total quantity				Remarks
		Mds	Srs	Cwts	Lbs	

V B—In the case of removal of sugar within the factory premises for preparing any commodity other than sugar the name of such commodity together with the room in the factory premises to which it is to be removed shall be stated in the blank space provided for after the words transport to

Date

19

Factory owner

To

The Sugar Excise Inspector

No

Checked and passed

Sugar Excise Inspector

Date

19

* State the average net weight of sugar contained in each bag exclusive of the weight of tare

SUGAR

FORM S I 3

(Vide clause 13)

Consolidated daily account of sugar removed from the factory (to be maintained by the Sugar Excise Inspector)

Date	Number of bag				Total number of bag	Total net weight of sugar		Remarks
	Each containing sugar on an average (exclusive of tare weight)							
	Mds	Srs	Mds	Srs		Mds	Srs	
1st								
2nd								
3rd								
4th								
5th								
6th								
7th								
8th								
9th								
10th								
11th								
12th								
13th								
14th								
15th								
16th								
17th								
18th								
19th								
20th								
21st								
22nd								
23rd								
24th								
25th								
26th								
27th								
28th								
29th								
30th								
31st								
Monthly Total								

* State the net average weight of sugar contained in each bag exclusive of tare

SUGAR

FORM

(Vide

Monthly Register of Issues of Sugar

Month	Number of bags								Total number of bags	Total weight of sugar in		
	Each containing sugar on an average (exclusive of tare weight)											
	Mds	Srs *	Mds	Srs *	Mds	Srs *	Mds	Srs *		Mds	Srs	Cwt
April												
May												
June												
July												
August												
September												
October												
November												
December												
January												
February												
March												
Total for the year												

* State the net average weight of sugar

SUGAR

S E 4

clause 13)

and Assessment for the year 19 -19

[illegible]

contained in each bag exclusive of tare

SUGAR

FORM S E C

(Vide clause 15)

Daily Manufacturing Report Register

Name of Factory

Season

Report No

Date

Serial No	Particulars	
1	Cane crushed	Mds
2	Total Mixed Juice	Mds
3	Mixed juice % cane	
	Added water % cane	
4	Sugar actually bagged	Mds
5	Estimated yield sugar % cane	
	Estimated yield molasses % cane	
6	Bagasse % cane	
	Press cake % cane	
7	Analysis—	
	Cane	Sugar %
	Mixed juice	Sugar %
		Brix %
		Purity %
	Final Molasses	Sugar %
		Brix %
		Purity %
	Bagasse	Sugar %
	Press cake	Sugar %

SUGAR.

FORM S E 7

(Vide clause 15)

Manufacturing Run Report Register.

Name of Factory

Season

Report No

Clarification process used Period ending

Serial No	Particulars	For the run	To date
1	No of days actual working		
2	Total cane crushed	Mds	
3	Total mixed juice	"	
4	Mixed juice % cane		
	Added water % cane		
5	Total sugar actually bagged	Mds	
	Sugar in process	"	
6	Molasses sent out	"	
	Molasses in process	"	
7	Recovery sugar % cane		
	Production molasses % cane		
8	Bagasse % cane		
	Press cake % cane		
9	Analysis —		
	Cane	Sugar %	
	Mixed juice	Sugar % Brix % Purity %	
	Final Molasses	Sugar % Brix %	
	Bagasse	Sugar %	
	Press cake	Sugar %	
	Average pol of all sugars		

SUGAR

Sugar Balance

Serial No	Particulars	Cane = 100	
		For the run	To date
1	Sugar in cane		
2	Sugar in Mixed juice		
3	Sugar in Bagasse		
4	Sugar in commercial sugars		
5	Sugar in Press cake		
6	Sugar in Molasses		
7	Sugar undetermined		

Stock in process as on

Serial No	Particulars	C n	Brix	Purity	Available sugar	Molasses.
1	Juice					
2	Syrup					
3	Masseoute No I					
	No II					
	No III					
4	Light molasses No I					
	No II					
	No III					
5	Heavy molasses No I					
	No II					
6	Other material in process					
7	Sugar unbagged mds					
	Total					

SUGAR

FORM

(Vide

Sugar manufactured and issued from the Khondari
Month

Date	Opening balance			Receipts on account of Sugar manufactured			Quantity issued from the factory		
	2			3			4		
1	Number of bags	Maunds	Seers	Number of bags	Maunds	Seers	Number of bags	Maunds	Seers
1st									
2nd									
3rd									
4th									
5th									
6th									
7th									
8th									
9th									
10th									
11th									
12th									
13th									
14th									
15th									
16th									
17th									
18th									
19th									
20th									
21st									
22nd									
23rd									
24th									
25th									
26th									
27th									
28th									
29th									
30th									
31st									
Total									

I certify that the entries made above are correct

Date

19

[Finance Department (Central Revenues) Notification

Clause 16)

Sugar factory at

and monthly return

19

[illegible]

Factory Owner

No 37 C Fxc dated the 1st April 1938]

SUGAR.

D THE MADRAS SUGAR (EXCISE DUTY) SUPPLEMENTARY ORDER, 1938

In exercise of the powers conferred by section 11 of the Sugar (Excise Duty) Act, 1934 (XIV of 1934), the Central Government is pleased to make, with effect from the 1st April 1938, certain rules for the purpose of regulating the issue of sugar out of the premises of a factory situated in the Province of Madras,

CHAPTER I

SHORT TITLE, COMMENCEMENT AND DEFINITIONS

1 (1) This Order may be called "The Madras Sugar (Excise Duty) Supplementary Order, 1938"

(2) It shall come into force on the 1st April 1938, whereupon all rules made by the Provincial Government of Madras under section 5 of the Sugar (Excise Duty) Act, 1934 (XIV of 1934) shall be cancelled. This cancellation shall not, however, have effect as regards anything done, or any offence committed, or any fine or penalty incurred, or any proceedings instituted before the said date.

2 In this Order unless there is anything repugnant in the subject or context

(i) "the Act" means the Sugar (Excise Duty) Act, 1934 (XIV of 1934),

(ii) "Collector" means the Assistant Commissioner of Salt Revenue in whose jurisdiction the factory is situated and includes any officer specially authorized by the Collector of Salt Revenue, Madras, with the special or general consent of the Central Board of Revenue, to exercise throughout the Province of Madras or any specified area therein all or any of the powers of a Collector under this Order,

(iii) "Inspector" means the Inspector of the Salt Revenue Department in charge of the Circle in which the factory is situated,

(iv) "Supervising Officer" means an officer appointed by the Collector of Salt Revenue to exercise the powers and perform the duties of Supervising Officer under this Order,

(v) "Duty" means the duty payable under section 3 of the Act,

(vi) "Form" means a Form set out in the Schedule appended to this Order

Provided that Form B shall mean Form B appended to the Sugar (Excise Duty) Order, 1934,

(vii) "the Order" means the Sugar (Excise Duty) Order, 1934, and

(viii) Peon means a subordinate of the Madras Salt Revenue Department appointed by the Collector of Salt Revenue Collector or Inspector to exercise the powers and to perform the duties of a peon under this Order

3 (1) The provisions of this Chapter and Chapter VI shall apply to all factories manufacturing any kind of sugar

(2) The provisions of Chapters II and IV shall apply to factories—

(a) where sugar other than *khandsari* or palmyra is manufactured and

(b) where such sugar is manufactured in addition to *khandsari* or palmyra sugar or both

In case (b) accounts shall be maintained separately for—

(i) sugar other than *khandsari* or palmyra

(ii) *khandsari* sugar and

(iii) palmyra sugar

(3) The provisions of Chapters III and V shall apply to factories where *khandsari* or palmyra sugar or both are manufactured

Explanation—Where only *khandsari* or palmyra sugar or both are manufactured at a factory during a particular period of the year the provisions of Chapters III and V shall apply to such factory during that period

CHAPTER II

FACTORIES PRODUCING WHETHER EXCLUSIVELY OR NOT SUGAR OTHER THAN *khandsari* OR PALMYRA

4 (1) The owner of a factory shall not produce or cause or permit the production of sugar in the factory for the first time after this Order comes into force without giving notice in writing to the Collector at least fifteen days before the production of sugar. Every such notice shall specify the nature of the raw materials used for the production of sugar

(2) The owner of a factory engaged in the production of sugar when this Order comes into force shall within seven days of the date of the coming into force thereof give notice in writing to the Collector specifying the nature of the raw materials used by him for the production of sugar

(3) The owner of every factory shall give notice in writing to the Collector of his intention to stop or resume the production of sugar at least fifteen days before stopping or resuming such production as the case may be

SUGAR

(4) Whenever there is a change in the nature of any raw material or raw materials used, the owner of the factory shall give notice in writing to the Collector specifying the new raw material or raw materials used, at least fifteen days before making the change

5 The owner of a factory shall not manufacture or cause or permit any other person to manufacture sugar from any material which has been mixed with palmyra sugar or any form of concentrated palmyra juice or syrup or any product of the palmyra palm, unless he gives to the Supervising Officer notice of his intention to do so and agrees either to pay on the sugar so manufactured duty at the rates prescribed in section 3 (2) (ii) of the Act when it is issued from the factory for consumption or for the manufacture of any other commodity in or outside the factory or for export, or to remove the sugar so manufactured under such other conditions as may be prescribed under the Act or the Order

6 All sugar produced in a factory shall before it is removed from the factory be put into bags in the presence of the Supervising Officer and weighed, so that each bag may contain such known quantity of sugar as the owner may require

Each bag shall bear a distinguishing mark showing the kind and the quantity of sugar contained in it. Bags containing sugar of the same kind and with the same quantity in each shall be kept together in a separate lot, when they are stored in the factory

7 Sugar shall be removed out of the factory only between 6 A M and 6 P M, provided that the Supervising Officer may for sufficient reasons to be recorded in writing permit removal of sugar from the factory after 6 P M under such conditions as he may prescribe

Explanation For the purpose of this clause "factory" shall mean any place therein which may be specified by the Supervising Officer

8 No sugar shall be issued from the factory for consumption, export or manufacture of any commodity in or outside the factory except in the presence of the Supervising Officer and except on presentation by the owner of an application in Form S E -3 to the Supervising Officer and on obtaining the permission of such Officer on the Form. The Supervising Officer shall accord such permission only after making the necessary entries in Form S E -1

9 If the Supervising Officer has any reason to believe that any bag or bags containing sugar to be removed has or have been tampered with or if the owner desires to have any bag or bags reweighed the Supervising Officer shall cause such bag or bags to be reweighed in the presence of the owner and if the weight on check-weighment of such bag or bags differs from that found at the time when such bag or bags were filled with sugar, he shall take into account the net weight of such bag or bags as check-weighed for the assessment of duty

SUGAR

10 Every application made and permission granted in Form S E 3 shall be in triplicate. One copy (the original) shall be retained by the Supervising Officer. The second copy (the duplicate) shall accompany the consignment as far as the gate of the factory where it shall before the consignment is taken out of the factory premises be delivered by the owner or his servant accompanying the consignment to the Peon on guard at the gate. The third copy (the triplicate) shall be delivered to the owner. The Peon on guard at the gate shall on arrival of the consignment at the gate count the number of bags in the consignment and on satisfying himself that the number of bags is the same as that entered in the permit allow it to pass through the gate. The Peon on guard at the gate shall return the duplicate of the permit to the Supervising Officer with an endorsement that the number of bags has been checked and found to agree with that shown in the permit. If the Peon on guard finds that there is any difference between the number of bags contained in the consignment and the number shown in the permit he shall not allow the consignment to pass through the gate but shall report the matter to the Supervising Officer who shall immediately check the consignment himself and in the event of his finding any bag or bags in excess take such action as may be necessary under the Act.

11 If there are two or more exits from a factory consignments of sugar removed from the factory shall be taken out only through the main gate where a peon is posted on guard.

12 After 6 P M or the closure of the factory for the day which ever is earlier all gates except the main gate shall be closed under lock and key by the owner.

13 Any of the clauses in this Chapter may be relaxed by an order of the Collector of Salt Revenue in the case of a factory having a railway siding of its own.

CHAPTER III

CONTROL OVER ISSUES OF SUGAR FROM THE FACTORIES ENGAGED EXCLUSIVELY FOR THE PRODUCTION OF *khandsari* OR PALMYRA SUGAR

14 In the case of a factory where only *khandsari* sugar or palmyra sugar or both are manufactured and no resident officer is posted the resident officer at the nearest sugar factory or such other officer as the Collector of Salt Revenue may appoint in this behalf and the Inspector

SUGAR

shall supervise the operations of the factory by paying surprise and occasional visits

15 The owner of such factory shall give fifteen days' notice in writing of his intention to manufacture sugar or to stop or resume such manufacture, as the case may be

CHAPTER IV

ACCOUNTS TO BE MAINTAINED AT FACTORIES PRODUCING, WHETHER EXCLUSIVELY OR NOT, SUGAR OTHER THAN *khandsari* OR *PALMIRA*

16 The Supervising Officer shall maintain a register in Form S E -1, in which the quantity of sugar produced in, and the quantity removed from, the factory shall be entered daily in the appropriate column. A total shall be struck at the end of each month. The Supervising Officer shall submit a monthly extract of the totals in the register in Form S E -1 to the Collector through the Inspector together with the permits delivered at the gate as a check on the aforesaid extract and the owner's return in Form B, and a copy of the extract aforesaid to the Inspector. In addition to the aforesaid register, the Supervising Officer shall maintain a register in Form S E -2 showing the monthly production and issues of sugar and the accounts relating to the payment of the duty.

17 The return in Form B, which the owner is required to submit monthly to the Collector under clause 5 of the Order shall be delivered to the Supervising Officer on the 3rd of the month following that to which the return relates. On receipt of the return in Form B the Supervising Officer shall check the entries in it with the totals of the entries for the month in the register in Form S E -1 and if the entries in the return and the register are found to agree, submit the return to the Collector through the Inspector on the 5th of the following month with an extract of the totals of the entries in the register in Form S E -1 and the permits delivered at the gate. In the event of any difference between the figures as entered in the return in Form B and those entered in the S E -1 register, the Supervising Officer shall call upon the owner to explain the difference and get the return reconciled before submitting it to the Collector.

18 (1) When the manufacture of dutiable sugar in a factory has stopped, the Collector of Salt Revenue may withdraw the Supervising Officer attached to the factory and appoint another officer to be in general charge of the factory. Before vacating office the Supervising Officer shall verify the stock of sugar as entered in Form S E -1 and

SUGAR

report the quantity in stock to the Collector and the Inspector. The owner may issue sugar at any time after giving intimation in Form S E 3 of the quantity to be issued to the Collector and to the officer appointed to be in charge.

(2) Before manufacture is started again the Supervising Officer appointed to the factory shall verify the balance of sugar in stock to see that the total quantity issued as intimated by the owner is correct. If the difference between the quantity originally in stock when the Supervising Officer was withdrawn and that in stock when the new Supervising Officer takes charge exceeds the total quantity issued as intimated by the owner and the excess cannot be accounted for by wastage or otherwise the owner shall be liable to pay duty on such excess.

CHAPTER V

ACCOUNTS TO BE MAINTAINED AT FACTORIES PRODUCING EXCLUSIVELY *Handsari* OR *Palmyra* SUGAR

19 The owner of the factory where *Handsari* or *palmyra* sugar or both are exclusively produced shall maintain an account in Form S E 4 in which the manufacture and sale of sugar shall be posted daily.

20 The owner shall forward the monthly return in Form B to the resident Supervising Officer of the nearest factory or to such other officer as the Collector of Salt Revenue may depute for the purpose. The officer to whom the return is forwarded shall check it with the accounts maintained by the owner and if such officer finds that the return and the accounts agree he shall make an endorsement to that effect and submit it to the Collector through the Inspector.

CHAPTER VI

GENERAL

21 The owner of a factory shall maintain a register in Form S E 5 of raw materials used and sugar manufactured in the factory.

22 No sugar shall be removed from the factory except in accordance with the procedure laid down in this Order.

23 If any sugar is removed by an employee at the factory in contravention of the conditions hereinbefore prescribed the owner shall be held responsible for such removal and shall be liable to be dealt with according to the provisions of the Act and the Order as if he had removed the sugar himself.

24 The owner shall carry out all such orders as may be issued by the Collector of Salt Revenue, Collector, Inspector or Supervising Officer to give effect to the provisions hereinbefore contained.

Register of sugar manufactured, issued

[illegible]

SUGAR

SCHEDULE

SE 1

CLAUSE 15)

and balance in the factory of

[illegible]

CLAUSE 15)

sugar and assessment for the year 19

19

[illegible]

SUGAR.

FORM S E -3

(Vide Clause 7.)

I request permission to remove the undermentioned quantities of
 We sugar from my factory godown No to-day/to-morrow at a.m./ p m. fo
 transport to
 export

Name of consignee

No. of bags.

Total quantity
Cwt lb

N B —In the case of removal of sugar within the factory premises for preparing any commodity other than sugar the name of such commodity together with the room in the factory premises to which it is to be removed shall be stated in the blank space provided for after the words ' transport to '

Date

19 .

Factory Owner

To the Supervising Officer

Checked and permitted to pass out of the factory for
 inland consumption to be used within the factory for the manufacture of
 export

Supervising Officer.

Note —The Supervising Officer shall score out the portions which are not applicable to the case

Checked and found to agree

Guard peon.

FORM S E 4

(Vide Clause 18)

and monthly return

Sugar manufactured and issued from the khandasari or palmira sugar factory at

Month

19

Date (1)	Opening balance (2)	Received on acc. int. of sugar manufactured (3)	Quantity issued from the factory (4)	Name of consignor (5)	Place of destination (6)	Quantity destroyed by accident (7)	Closing balance (8)	Run (9)
	NUMBER CWT LB OF BAGS	NUMBER CWT LB OF BAGS	NUMBER CWT LB OF BAGS			NUMBER CWT LB OF BAGS	NUMBER CWT LB OF BAGS	
1st								
2nd								
3rd								
4th								
5th								
6th								
7th								
8th								
9th								
10th								
11th								
12th								
13th								
14th								
15th								
16th								
17th								
18th								
19th								
20th								
21st								
22nd								
23rd								
24th								
25th								
26th								
27th								
28th								
29th								
30th								
31st								
Total								

I certify that the entries made above are correct

19

Date

Supervising Officer

FORM S. E.-5

(Vide Clause 20)

Register of raw materials used and sugar manufactured in the factory at..

Date	Kind or descrip tion	Raw materials					Sugar				Remarks
		Opening balance	Received	Total	Expend- ed	Balance	Opening balance sugar in factory	Produced	Total quantity		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
	CWT LB	CWT LB	CWT LB	CWT LB	CWT LB	CWT LB	NUMBER OF BAGS	NUMBER OF BAGS	CWT LB	NUMBER OF BAGS	CWT LB

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L—THE NORTHERN INDIA SUGAR (EXCISE DUTY) ORDER
1938

In exercise of the powers conferred by sections 10 and 11 of the sugar (Excise Duty) Act 1934 (XIV of 1934) the Central Government is pleased to apply in the adapted form set out below certain provisions of the Sea Customs Act 1878 (VIII of 1878) and to make certain rules for the purpose of providing for the assessment and collection of the duty imposed by the first mentioned Act in the following Provinces namely—Bengal Assam Bihar United Provinces Punjab North West Frontier Central Provinces Delhi Ajmer Merwara and Baluchistan

CHAPTER I

SHORT TITLE COMMENCEMENT AND DEFINITIONS

1 (1) This Order may be called The Northern India Sugar (Excise Duty) Order 1938

(2) It shall come into force on the 1st April 1938 whereupon the Sugar (Excise Duty) Order 1934 (except notifications issued in pursuance of clause 10 thereof) shall be cancelled in its application to the said Provinces and the rules made under section 5 of the first mentioned Act by the Governments of the Provinces named in the preamble shall be cancelled These cancellations shall not however have effect as regards anything done or any offence committed or any fine or penalty incurred or any proceedings instituted before the said date

2 In this Order unless there is anything repugnant in the subject or context —

- (i) 'the Act' means the Sugar (Excise Duty) Act 1934 (XIV of 1934)
- (ii) India means the territories included in India as defined in the General Clauses Act 1897 together with all foreign possessions on the continent of India not protected by a customs cordon
- (iii) Northern India means the Provinces of Bengal Bihar Assam United Provinces Punjab North West Frontier Central Provinces Delhi Ajmer Merwara and Baluchistan
- (iv) Commissioner means the Commissioner Central Excises and Salt Northern India
- (v) Deputy Commissioner means a Deputy Commissioner Central Excises and Salt Northern India

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- (vi) "Assistant Commissioner" means the Assistant Commissioner of Central Excises and Salt Department, Northern India, in whose jurisdiction the factory is situated, and includes any officer specially authorized to exercise throughout Northern India or any specified area therein all or any of the powers of the Assistant Commissioner;
- (vii) "Inspecting Officer" includes officers of the Central Excises and Salt Department, Northern India, not below the rank of Inspector and any officer of the Customs or Income-tax Department authorized by the Commissioner, with the special or general consent of the Central Board of Revenue to inspect the premises in which sugar liable to duty is possessed or manufactured, and shall include an officer permanently stationed at the factory to supervise its operations,
- (viii) "Inspector" means the Inspector of Central Excises and Salt Department, Northern India, appointed to supervise the working of the factory or any other officer duly empowered by the Commissioner in this behalf,
- (ix) "Duty" means the duty payable under section 3 of the Act

CHAPTER II

SPECIAL APPOINTMENTS AND DELEGATIONS

3 Unless the Central Government shall in any case otherwise direct, the power of specially authorizing any officer to exercise throughout Northern India or any specified area therein all or any of the powers of an Assistant Commissioner under this order shall be exercisable by the Commissioner

CHAPTER III

MANUFACTURE AND ACCOUNTS

4 Every owner of a factory shall keep a correct daily account in Form A appended to this Order. Separate accounts shall be kept for (a) sugar other than *khandsari* sugar or palmyra sugar, (b) *khandsari* sugar, and (c) palmyra sugar

5 Within five days after the close of each month, every owner of a factory shall submit to the Assistant Commissioner a monthly return in Form B appended to this Order in triplicate showing the quantity of sugar issued from the premises of the factory or used within the said premises for the manufacture of any commodity other than sugar during that month. Separate returns shall be filed for (a) sugar other than

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khandsari sugar or palmyra sugar (b) *khandsari* sugar and (c) palmyra sugar

6 On receipt of the return referred to in clause 5 the Assistant Commissioner shall after verification of the return of exports if any to places outside India and such other enquiry as he may deem fit assess the duty payable on sugar removed from the factory or used within its premises for the manufacture of any commodity other than sugar. If the owner of a factory fails to submit a return the Assistant Commissioner may make a summary assessment on such information as may be available. The amount assessed shall be communicated to the owner of a factory who shall by the end of the month following that for which the return was required to be made pay it into the local Treasury less any amount that may have been paid before the return is submitted into any other treasury approved by the Commissioner provided that evidence of such payment or payments shall be presented to the Assistant Commissioner within fourteen days of the close of the month to which the return relates

7 (1) Every owner of a factory other than a factory for *khandsari* or palmyra sugar shall maintain the following accounts —

- (a) Account of cane received and crushed
- (b) Daily Manufacture Report
- (c) Manufacture Run Report
- (d) Sugar Production Register and
- (e) Store Register

in Forms C D E F and G respectively appended to this Order. He shall also maintain a Sugar Issue and Bill register showing amongst other particulars the following details of issues from the factory namely name and address of Consignee Destination of Consignment Quantity Railway Receipt No and date Freight paid Invoice Number and date Number and date of pass issued under clause 8 and the following details of the bills issued in respect of each transaction namely Bill Number and date Ledger Folio Number and Sales Journal Folio Number

(2) With the exception of the Run Report which shall be written up on the expiry of the run all accounts shall be written up daily in a clear and legible manner even if no transactions take place

8 No sugar shall be issued from a factory except under a pass in the following form signed by the owner of the factory —

- (a) Date and time of issue
- (b) Total number of bags issued
- (c) Average weight in maunds and seers of each bag
- (d) Total weight of sugar issued

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(e) Consignee's name and destination of consignment

(f) Signature

The pass shall be made out in triplicate of which one copy shall be retained by the owner and filed in his office, one copy shall accompany the consignment to its destination and the third copy shall be sent without delay to the Inspector. Any breach of this rule shall be punishable with fine which may extend to one thousand rupees

9 If any sugar is to be used within a factory for the manufacture of any commodity other than sugar, the quantity of sugar required for the purpose shall be removed from the store room under a pass signed by the owner and containing the following particulars

(a) Date and time of issue

(b) Total number of bags issued,

(c) Average weight in maunds and seers of each bag,

(d) Total weight of sugar issued,

(e) Purpose for which issued,

(f) Signature

A copy of this pass shall be sent without delay to the Inspector. Any breach of this rule shall be punishable with fine which may extend to one thousand rupees

10 Every owner of a factory shall give prompt intimation by registered post to the Inspector of the commencement of manufacture in his factory

11 An Inspecting Officer may enter the premises of any owner of a factory and inspect the building, the machinery, the stocks and the accounts, and may at any time check the correctness of the records made of removals of sugar from the factory or their transfer within the factory to that part of the premises (if any) in which it is to be used for the manufacture of any commodity other than sugar

12 If any owner of a factory fails to keep correct accounts in the manner prescribed by clause 4 and by clause 7 (if applicable) or refuses to permit any authorized officer to enter his premises and inspect the building, machinery, stocks and accounts, he shall be punishable with imprisonment which may extend to six months, or with fine which may extend to two thousand rupees, or with both

13 If the Commissioner has reason to believe that the owner of a factory is not maintaining correct accounts in the manner prescribed by clause 4 and clause 7 (if applicable) he may without prejudice to the provisions of clause 12 but subject to the provisions of clause 19 direct that no sugar be issued from the factory or be used within the factory in the manufacture of any commodity other than sugar otherwise than under the authority of a permit granted by an authority appointed for the purpose

SUGAR

CHAPTER IV

REFUNDS AND REMISSIONS

14 Any person who exports from British India to any place outside India sugar on which duty has become payable under the Act shall (a) in the case of exports by land on production of satisfactory evidence before the Assistant Commissioner that the sugar has been so exported and that the duty has been paid or has become payable in respect of such sugar and (b) in the case of exports by sea on production of an application in Form II appended to this Order duly completed either before the Assistant Commissioner or before the Customs collector at the port of export receive a refund of that duty. If the exporter is the owner of the factory in which the sugar was produced and has presented his application for refund to the Assistant Commissioner the amount may at that officer's discretion be paid in cash or be set off against duty due from the owner of the factory.

15 Any owner of a factory who receives into the factory for the purpose of further refinement or manufacture sugar on which duty has been paid under the Act shall on production of satisfactory evidence before the Assistant Commissioner that the duty has been paid in respect of such sugar receive a refund of that duty. Such refund may at the discretion of the Assistant Commissioner be paid in cash or be set off against duty due from the owner of the factory.

16 The Central Government may by notification in the Official Gazette exempt any sugar from the whole or any part of the duty leviable thereon.

CHAPTER V

MISCELLANEOUS

17 Any dispute as to the sucrose content of sugar shall be determined by the Chemical Adviser to the Commissioner or by such other officer as the latter may empower in this behalf.

18 If in the case of any factory the duty falls into arrears the Assistant Commissioner may order that no sugar shall be issued from that factory until duty has been paid on the sugar under issue and on any sugar previously issued from the factory in respect of which duty is in arrears.

19 An appeal shall lie from any order of an Assistant Commissioner to the Deputy Commissioner and from any order of the Deputy Commissioner to the Commissioner. No appeal shall lie from any appellate order of the Commissioner but an appeal shall lie from any original order of the Commissioner to the Central Board of Revenue. The Central Government may revise any order passed under the Act from which no appeal lies.

Provided that no order in revision shall be passed having an effect more prejudicial to the person concerned than the order under revision without such person being given an opportunity of stating his case.

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20 No appeal under clause 19 shall be admitted unless received by the appellate authority within three months of the date of the order against which the appeal is made

21 The Central Government may empower any officers to search any place, vessel, cart or means of conveyance for sugar liable to duty and to seize and remove or detain any sugar in respect of which it appears to them that duty should have been but has not been levied or that any contravention of the provisions of the Act or of this Order has occurred

21-A Any person against whom a reasonable suspicion exists that he has been guilty of an offence under the Act or this Order may be arrested in any place by any officer of the Central Excises and Salt Department, Northern India, not below the rank of an Inspector

21-B Every person arrested on the ground that he has been guilty of an offence under the Act or this Order shall forthwith be taken before the nearest Magistrate. If there is no Magistrate near at hand, the arrested person shall be taken to the officer in charge of the Police Station within the jurisdiction of which he was arrested, who shall produce the arrested person before the nearest Magistrate

21-C When any such person is taken before a Magistrate, such Magistrate may, if he thinks fit, either commit him to gaol or order him to be kept in the custody of the Police for such time as is necessary to enable such Magistrate to communicate with the proper officers of the Central Excises and Salt Department, Northern India

Provided that any person so arrested, committed or kept shall be released on giving security to the satisfaction of the Magistrate to appear at such time and place as such Magistrate appoints in this behalf

22 (1) Sugar in respect of which breaches of the Act or of this Order have been committed shall, together with the packages or coverings thereof, be liable to confiscation, which may, without prejudice to the provisions of section 9 of the Act, be adjudged subject to the provisions of clause 19 by the Assistant Commissioner

Provided that when adjudging confiscation the Assistant Commissioner shall give the owner an option to pay in lieu of confiscation such fine, not exceeding one thousand rupees, as he thinks fit

(2) Articles of which confiscation has been adjudged under sub-clause (1) and in respect of which the option of paying a fine in lieu of confiscation has not been exercised shall be sold, destroyed or otherwise disposed of in such manner as the Assistant Commissioner may direct

23 The Assistant Commissioner may accept from any person who is reasonably suspected of having committed an offence under the Act or under this Order a sum of money not exceeding one thousand rupees in

SUGAR

lieu of punishment for breach of any of the provisions of the Act or of this Order

21 When duty has been short levied through inadvertence error or misconstruction on the part of the Assistant Commissioner or through misstatement as to quantity on the part of the owner of a factory

or when any such duty after having been levied has been owing to any such cause erroneously refunded

the person chargeable with the duty so short levied or to whom such refund has erroneously been made shall pay the deficiency or repay the amount paid to him in excess on demand being made within six months from the close of the month in respect of which the duty shall have been levied or from the date of making the refund

Provided that a person chargeable with duty short levied as a result of an offence under the Act of which he has been convicted in Court shall pay the deficiency on demand being made at any time

22 No duty which has been paid and of which repayment wholly or in part is claimed in consequence of the same having been paid through inadvertence error or misconstruction shall be returned unless such claim is made within six months from the date of such payment

23 Every owner of a factory who issues any syrup (except final molasses) from his factory shall furnish the following information to the Inspector within twenty four hours of issue namely the quantity issued the sugar value of the syrup according to the Formula given below and the destination and purpose for which issued

Formula

Sugar value of syrup =

$$\frac{\text{Total weight of syrup} \times \text{Brix } ^\circ \text{B} \times 0.9}{100}$$

FORM A
SUGAR MANUFACTURE ACCOUNT

(Vide clause 4)

Date	Opening Balance	Quantity bagged	Quantity issued from factory otherwise than for export out of India	Quantity used with the factory for the manufacture of any other commodity	Quantity removed from factory for export out of India	Quantity destroyed by accident *	Quantity received or removed for further refinement or manufacture	Closing balance	Remarks
1	2	3	4	5	6	7	8	9	10
	Cwt	Cwt	Cwt	Cwt	Cwt	Cwt	Cwt	Cwt	
Total									

* State reasons for destruction of sugar

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FORM B

MANUFACTURER'S MONTHLY RETURN

(See clause 5)

Month

10

Opening Balance	Sugar landed during the month	Quantity used from factory other than for export out of India.	Quantity used in factory for the manufacture of any other commodity	Quantity removed from factory for export out of India	Quantity destroyed in factories	Quantity received or removed for further refining or manufacture	Closing Balance	Remarks
1	2	3	4	5	6	7	8	9
Cwt	Cwt	Cwt	Cwt	Cwt	Cwt	Cwt	Cwt	

Details regarding exports shown in column 5

1	cwt	exported to	per	on
2	cwt	exported to	per	on
3	cwt	exported to	per	on
4	cwt	exported to	per	on

Dated the

Signature

Orders of Assistant Commissioner

Duty of Rs on hundredweight is hereby assessed and must be paid on or before Inform assessor and enter in Revenue Registers

Signature

Assistant Commissioner

Division

Dated the

NOTE—Returns in this form must be prepared for each calendar month throughout the year and must be submitted so as to reach the Assistant Commissioner within the first five days of the following month

DAILY CANE ACCOUNT REGISTER.

(Vide clause 7.)

Name of Factory.

Season.....Month

Date	Opening Balance	Cane Received						Cano crushed		Closing balance	Remarks	
		Purchased at factory gate		Out Station		Own Estate		Total	Day			To-date
		Day	To-date	Day	To date	Day.	To date					
	Mds	Mds	Mds	Mds.	Mds	Mds.	Mds	Mds	Mds	Mds		

SUGAR

FORM D

DAILY MANUFACTURING REPORT REGISTER

(Vide clause 7)

Name of Factory

Season

Report No

Date

Serial No	Particulars	
1	Cane crushed	Mds
2	Total Mixed juice	Mds
3	Mixed juices % cane	
	Added water % cane	
4	Sugar actually bagged	Mds
5	Estimated yield sugar % cane	
	Estimated yield molasses % cane	
6	Bagasse % cane	
	Press cake % cane	
7	Analysis —	
	Cane	Sugar %
	Mixed juice	Sugar % Brix / Purity /
	Final Molasses	Sugar % Brix / Purity %
	Bagasse	Sugar %
	Press cake	Sugar %

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FORM 14
MANUFACTURING RUN REPORT REGISTRE
(Under clause 7)

Name of Factory

Season

Report No

Clarification Process used

Period ending

Serial No	Particulars	Less to cut	To date
1	No. of days actual working		
2	Total cane crushed	Md	
3	Total mixed juice	Md	
4	Mixed juice % cane		
	Added water % cane		
5	Total sugar actually bagged	Md	
	Sugar in process	Md	
6	Molasses sent out	Md	
	Molasses in process	Md	
7	Recovery sugar % cane		
	Production molasses % cane		
8	Bagasse % cane		
	Press cake % cane		
9	Analysis —		
	Cane	Sugar %	
	Mixed juice	Sugar % Brix % Purity %	
	Final molasses	Sugar % Brix % Purity %	
	Bagasse	sugar %	
	Press cake	sugar %	
	Average pol of all sugars		

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Sugar Balance

Serial No	Particulars	Cane=100	
		For the run	To date
1	Sugar in cane		
2	Sugar in Mixed juice		
3	Sugar in Bagasse		
4	Sugar in commercial sugars		
5	Sugar in Press cake		
6	Sugar in Molasses		
7	Sugar undetermined		

Stock in Process as on

Serial No	Particulars	Cft	Br x	Purity	Available Sugar	Molasses
1	Juice					
2	Syrup					
3	Massecurite—					
	No I					
	No II					
	No III					
4	Light Molasses—					
	No I					
	No II					
	No III					
5	Heavy Molasses—					
	No I					
	No II					
6	Other material in Process					
7	Sugar unbagged	Mds				
	Total					

DAILY SUGAR PRODUCTION REGISTER

Name of Factory

Month

Date	Sugar baggod		Sugar sent to Godown		Sugar bagged left in Drier House		Remarks
	Day	To date	Day	To date	Day	To date	
	Mds	Mds	Mds	Mds	Mds	Mds	
			—				

STORE REGISTER

Name of Factory

Season[illegible]

SUGAR

FORM H

(Vide clause 14)

PART I

I/We propose to export the undermentioned quantities of sugar to
(country of destination) —

Description of sugar	Number of bags	Average weight of the contents of each bag		Total quantity				Remarks
		Mds	Srs	Md	Srs	Cwts	Lbs	
1	2	3		4				5

Exporter(s)

Dated the
To

THE COLLECTOR OF CUSTOMS
Port

No

I certify that the consignment of sugar specified above has been
shipped in full to (country of destination) on the
19 and that there has been no relanding of any sugar
contained in the said consignment

(Signed) Collector of Customs

Port

Dated the

19

PART II

I/We request that a refund of the duty paid or payable in respect of
the above consignment admissible under clause 14 of the Northern India
Sugar (Excise Duty) Order 1938 may be allowed Documents showing
that British Indian excise duty at the rate of Rs per cwt

SUGAR

amounting to Rs
are enclosed herewith

has already been paid or become payable

Exporter(s)

Dated the
To

19

THE ASSISTANT COMMISSIONER,
CENTRAL EXCISES AND SALT,
DIVISION

THE COLLECTOR OF CUSTOMS,
PORT

* Strike off the portion not required

I am satisfied that the refund claimed is admissible and may be paid.
The amount paid is adjustable in the books of the Accountant General,

Assistant Commissioner,
Central Excises and Salt,
Division

Collector of Customs,
Port

[Finance Department (Central Revenues) Notification No 9-C Exc, dated the 19th March 1938 as amended by F D (C R) Notifications No 55-C Exc, dated the 28th May 1938 and No 62-C Exc, dated the 10th September 1938]

SUGAR

I—PROHIBITIONS

In exercise of the powers conferred by section 19 of the Sea Customs Act 1878 (VIII of 1878) the Central Government is pleased to prohibit the taking by sea out of British India of sugar in any of its commercial forms except the product sold as final molasses.

Provided that nothing in this notification shall be deemed to apply to—

(a) sugar manufactured outside India and

(b) sugar exported to Burma or to a State in India

[Finance Department (C R) Notification No. 1 Customs dated the 1st January 1938.]

SUGAR

G EXEMPTIONS

1 In pursuance of Clause 10 of the Sugar (Excise Duty) Order, 1934, the Governor General in Council is pleased to exempt from the payment of the duty leviable under the Sugar (Excise Duty) Act, 1934 (XIV of 1934) sugar exported after the 1st April, 1934 by sea to any country outside India or shipped for consumption on a voyage to any port outside India

[Finance Department (C R) Notification No 2 Central Excises, dated the 3rd May 1934 as amended by Notification No 13 C Exc, dated the 19th March 1938]

2 In pursuance of Clause 10 of the Sugar (Excise Duty) Order, 1934, the Governor General in Council is pleased to exempt from the payment of the duty leviable under the Sugar (Excise Duty) Act, 1934 (XIV of 1934), sugar produced in the experimental sugar factory attached to the Harcourt Butler Technological Institute, Cawnpore

[Finance Department (C R) Notification No 15 Central Excises, dated the 21st July 1934]

3. In pursuance of Clause 10 of the Sugar (Excise Duty) Order, 1934, the Governor General in Council is pleased to exempt from the payment of the duty leviable under the Sugar (Excise Duty) Act, 1934 (XIV of 1934) sugar produced in the factory attached to the Jullundur Experimental Farm

[Finance Department (C R) Notification No 30 C Exc dated the 13th October 1934]

4 In pursuance of Clause 10 of the Sugar (Excise Duty) Order, 1934, the Governor General in Council is pleased to exempt from the payment of the duty leviable under the Sugar (Excise Duty) Act, 1934 (XIV of 1934) sugar produced for demonstration purposes in the Bengal Government Sugar Factory at Rajshahi

[Finance Department (C R) Notification No 43 C Exc, dated the 15th December 1934]

5 In pursuance of clause 10 of the Sugar (Excise Duty) Order, 1934, the Governor General in Council is pleased to exempt from the payment of the duty leviable under the Sugar (Excise Duty) Act, 1934 (XIV of 1934), sugar produced for the purpose of demonstration in the Sugar Court at the United Provinces Industrial and Agricultural Exhibition, Lucknow

[Finance Department (C R) Notification No 1-C Exc, dated the 2nd January 1937]

6 In pursuance of Clause 10 of the Sugar (Excise Duty) Order, 1934, the Governor General in Council is pleased to exempt *khandsari* sugar produced in any factory in British India and issued out of such factory on or after the 28th February 1937 from so much of the duty leviable

SUGAR

under clause (i) of sub section (2) of section 3 of the Sugar (Excise Duty, Act 1934 (XIV of 1934) as is in excess of one rupee per cwt

(Finance Department (C R) Notification No 7 C Exc dated the 3rd April 1937]

7 In pursuance of Clause 10 of the Sugar (Excise Duty) Order 1934 the Central Government is pleased to exempt sugar produced in any factory in British India either (a) by mixing residue containing cane sugar with palmyra juice or (b) by mixing residue containing palmyra sugar with cane juice from the payment of so much of the duty, leviable under clause (ii) of sub section (2) of section 3 of the Sugar (Excise Duty) Act 1934 (XIV of 1934) as is in excess of the amount computed in accordance with the following rules namely —

RULES

1 In the case of factories which manufacture both cane sugar and palmyra sugar an accurate stock taking of the material in process in the factory before the beginning of a new season shall be carried out

2 The following formula known as the S J M formula of Noel Deerr shall be applied for the calculation of recoverable sugar namely—

$$\text{Recoverable Sugar} = \frac{S(J m)}{J(S m)}$$

(per unit weight

of dry substance

in material)

where S = Purity of sugar produced

J = Purity of the material used

m = Purity of final molasses

3 The amount of recoverable sugar shall be calculated from the residual products according to the following procedure —

(i) Complete analysis of the residual cane products shall be carried out before these are mixed with molten palmyra jaggery at the end of the cane season and the beginning of the refining season. From the analyses the value of J will be obtained. The values of S and m shall be taken as the average figures of the last palmyra season.

(ii) In the case of residual palmyra products remaining at the end of the refining season an analysis of the products shall be carried out before they are mixed with cane juice or syrup and the quantity of recoverable sugar shall be calculated by the application of the formula given in rule 2 substituting average values of S and m for the last cane season and the values of J will be known from actual analyses.

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4 In the case of sugar produced by mixing residue containing cane sugar with palmyra juice, the duty shall be leviable on the actual sugar content of the said residue as ascertained under rule 3 (i)

5 In the case of sugar produced by mixing residue containing palmyra sugar with cane juice, rebate of duty proportionate to the palmyra sugar content as ascertained under rule 3 (ii) shall be allowed from the duty assessed on the mixed sugar

[Finance Department (C R) Notification No 5 C Exc , dated the 19th February 1938]

SUGAR

H—OFFICERS EMPOWERED TO SEARCH

In pursuance of clause 14 of the Sugar (Excise Duty) Order 1934 and in supersession of the notifications issued in this behalf by the Provincial Governments of Bombay and Madras the Central Government is pleased to empower the officer mentioned in the annexed Schedule within their respective jurisdictions to search any place vessel cart or means of conveyance for sugar liable to duty and to seize and remove or detain any sugar in respect of which it appears to them that duty should have been but has not been levied or that any contravention of the provisions of the Sugar (Excise Duty) Act 1934 (XIV of 1934) or of the said Order has occurred

SCHEDULE

I *In the Province of Bombay—*

- 1 Head Quarters Assistant to the Collector of Salt Revenue Bombay
- 2 Assistant Collectors of Salt Revenue
- 3 Chief Inspector of Sugar Excise
- 4 Any officer of the Bombay Salt Department not below the rank of Sub Inspector
- 5 Bandarkarkuns and Naldars in charge of minor Sea and Land Customs Stations
- 6 Petty Officers and constables of the Bombay Salt Department

II *In the Province of Madras —*

Any officer of the Madras Salt Revenue and Customs Departments not below the rank of Sub Inspector

[Finance Department (C R) Notification No 40 C Exc dated the 1st April 1938 as amended by Notification No 59 C Exc dated the 20th August 1938]

In pursuance of clause 21 of the Northern India Sugar (Excise Duty) Order 1938 the Central Government is pleased to empower all officers of the Central Excises and Salt Department Northern India to search any place vessel cart or means of conveyance for sugar liable to duty and to seize and remove or detain any sugar in respect of which it appears to them that duty should have been but has not been levied or that any contravention of the provisions of the Sugar (Excise Duty) Act 1934 (XIV of 1934) or of the said Order has occurred

[Finance Department (C R) Notification No 41 C Exc dated the 1st April 1938]

SECTION V—MATCHES.

A MATCHES (EXCISE DUTY) ACT, 1934

Act No XVI of 1934

(Received the assent of the Governor General on the 1st May, 1934)

An Act to provide for the imposition and collection of an excise duty on matches

WHEREAS it is expedient to impose an excise duty on matches, to provide for the collection thereof, and to alter the duty of customs leviable on matches under the Indian Tariff Act, 1894 (VIII of 1894), It is hereby enacted as follows

1 Short title and extent (1) This Act may be called the Matches (Excise Duty) Act, 1934

(2) It extends to the whole of British India, including British Baluchistan and the Sonthal Paiganas

2 Definitions In this Act, unless there is anything repugnant in the subject or context,

(a) "manufactory" means any premises wherein matches are manufactured,

(b) "match" includes a firework in the form of a match, and, where a matchstick contains more heads than one capable of being ignited by striking, each such head shall be deemed to be a match,

(c) "owner" includes any person expressly or impliedly authorized by an owner of a manufactory to be his agent in respect of the manufactory,

(d) "splints" means undipped splints such as are ordinarily used for making matches, and

(e) "veneers" means veneers such as are ordinarily used for making match-boxes

3 Imposition of duty on matches A duty of excise at the rates specified in section 4 shall be levied on all matches manufactured in any manufactory in British India and issued out of such manufactory on or after the 1st day of April, 1934, and shall be payable by the owner of the manufactory

4 Rates of duty The duty payable under section 3 shall be levied at the following rates, namely

(a) on matches in boxes, or booklets containing on an average not more than eighty—

(i) if the average number is forty or less, at the rate of one rupee per gross of boxes or booklets,

MATCHES

- (ii) if the average number is more than forty but not more than sixty at the rate of one rupee and eight annas per gross of boxes or booklets and
- (iii) if the average number is more than sixty at the rate of two rupees per gross of boxes or booklets and
- (b) on all other matches at such rate as the Central Government may prescribe

5 *Recovery of duty with penalty* —(1) If any duty payable under section 3 is not paid within the time fixed by rules made in that behalf under this Act it shall be deemed to be an arrear and the authority to which such duty is payable may in lieu thereof recover any sum not exceeding four times the amount of duty unpaid which such authority may in its discretion think it reasonable to require

(2) An arrear of duty or any sum recoverable in lieu thereof under this section shall be recoverable as an arrear of land revenue and shall be recoverable in addition to and not in substitution for any other penalty incurred under this Act

6 *Issue of matches from manufactory* —No person shall issue any matches out of a manufactory except in accordance with the provisions of rules made in that behalf under this Act or until such rules are made in accordance with the general or special orders of the Central Government

7 *Power of Central Government to prohibit import of matches* —The Central Government may by notification in the Official Gazette prohibit absolutely or with such exceptions as it thinks fit the bringing of matches into British India from the territory of any specified Prince or Chief in India

8 *Power of Central Government to direct use of banderols* —(1) The Central Government may by notification in the Official Gazette direct that after a date to be specified in the notification no matches manufactured after the date of the issue of the notification shall be issued from a manufactory in British India except in packets boxes or booklets bearing a banderol or stamp of such nature and affixed in such manner as may be prescribed by rules made under this Act

(2) The Central Government may by a like notification direct that after a date to be specified in the notification no matches shall be sold or offered or kept for sale in British India except in packets boxes or booklets bearing such a banderol or stamp so affixed

(3) The Central Government may exempt from the operation of any notification made under sub section (1) matches intended for export from India

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(4) The Central Government may exempt from the operation of any notification made under sub-section (2) matches of a particular kind or packed in a particular manner

9 * *Prohibition of manufacture of matches and manufacture and import of splints and veneers* From such date as may be fixed by the Central Government by notification in the Official Gazette in this behalf

- (a) no person shall manufacture matches or splints or veneers in British India except under and in accordance with a licence to manufacture issued under this Act,
- (b) no person shall import splints or veneers into British India except under and in accordance with a licence to import, and
- (c) no person shall supply splints or veneers to any person who does not possess a licence to manufacture matches issued under this Act nor otherwise than in such manner as may be prescribed by rules made under this Act

10 *Penalty for issue of matches from manufactory in contravention of section 6* Whoever contravenes the provisions of section 6 shall be punishable with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both

11 *Penalty for import of matches in contravention of Act (1)* Whoever, in contravention of any notification made under section 7, imports, or attempts to import, matches into British India shall be punishable with imprisonment which may extend to six months, or with fine which may extend to four times the amount of the duty which would be payable on the matches if they were liable to duty in British India or to one thousand rupees whichever is greater, or with both imprisonment and fine

(2) Whoever abets an offence punishable under sub-section (1) shall, whether such offence is or is not committed in consequence of such abetment, and notwithstanding anything contained in section 116 of the Indian Penal Code XLV of 1860, be punishable with the punishment provided for the offence

12 *Penalty for issue or sale of matches without banderol (1)* Whoever in contravention of any direction made under sub-section (1) of section 8 issues any matches from any manufactory, shall be punish-

* In pursuance of section 9 of the Matches (Excise Duty) Act, 1934 (XVI of 1934) the Governor General in Council is pleased to appoint the third day of May, 1934 as the date on and after which the prohibitions set forth in the said section of the said Act shall have effect

[Finance Department (C R) Notification No 3 Central Excises, dated the 3rd May 1934]

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able with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or to one rupee for every packet box or hoollet of matches in respect of which an offence has been committed whichever is greater or with both imprisonment and fine

(2) Whoever in contravention of any direction made under sub-section (2) of section 8 sells or offers or keeps for sale any matches shall be punishable with fine which may extend to one thousand rupees or to one rupee for every packet box or hoollet or matches in respect of which an offence has been committed whichever is greater

13 *Penalty for manufacture of matches and manufacture and import of splints and veneers without licence*—Whoever in contravention of the provisions of section 9 manufactures matches or splints or veneers or imports splints or veneers into British India or supplies splints or veneers to any person shall be punishable with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both

14 *Penalty for evasion of duty or failure to supply information*—Whoever evades or attempts to evade the payment of any duty payable by him under this Act or fails to supply any information which he is required under this Act or the rules to supply or knowingly supplies false information shall be punishable with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both

15 *Power of Courts to order forfeiture of matches splints or veneers*—Any Court trying an offence under this Act may order that any matches splints or veneers together with the boxes packing or wrappings thereof in respect of which the Court is satisfied that an offence under this Act has been committed shall be forfeited to His Majesty

16 *Application of Act VIII of 1878 to the importation of matches splints or veneers*—The law for the time being in force relating to Sea Customs and to goods the importation of which is prohibited by section 18 of the Sea Customs Act 1878 (VIII of 1878) shall apply in respect of matches splints or veneers the importation of which is prohibited by or under this Act and the officers of Customs and the officers empowered under the Sea Customs Act 1878 (VIII of 1878) to perform the duties imposed by that Act on a Customs Collector and other officers of Customs shall have the same powers in respect of such matches splints or veneers as they have for the time being in respect of goods the importation of which is prohibited by section 18 of the Sea Customs Act 1878 (VIII of 1878)

Provided that the penalty for the offence specified in section 167 No 8 of the Sea Customs Act 1878 (VIII of 1878) shall where the

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offence is committed in relation to matches, splints or veneers the importation of which is prohibited by or under this Act, be a penalty of confiscation only, and such penalty of confiscation shall not be inflicted under section 167, No 8, of the Sea Customs Act, 1878 (VIII of 1878), in any case where the person concerned in the offence is sent for trial under section 11 or section 13 of this Act

17 *Application of the provisions of Act VIII of 1878 to the duty on matches* The Central Government may, by notification in the Official Gazette, declare that any of the provisions of the Sea Customs Act 1878 (VIII of 1878), relating to the levy of and exemption from customs duties, drawback of duty, warehousing, offences and penalties, confiscation, and procedure relating to offences and appeals shall, with such modifications and alterations as it may consider necessary or desirable to adapt them to the circumstances, be applicable in regard to like matters in respect of the duty on matches imposed by section 3

18 *Power of Central Government to make rules* (1) The Central Government may, by notification in the Official Gazette, make rules to carry into effect the purposes and objects of this Act

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may

- (a) prescribe the rate of duty referred to in clause (b) of section 4,
- (b) provide for the assessment and collection of the duty and the authorities by whom functions under this Act are to be discharged, the issue of notices requiring payment, the manner in which the duty shall be payable, and the recovery of arrears,
- (c) provide for the distinguishing of matches, splints or veneers which have been manufactured under licence, of splints or veneers which have been imported under licence and of matches on which duty has been paid, or which are exempt from duty under this Act,
- (d) regulate the issue of matches out of any manufactory, and limit the number of matches which may be contained in a box or booklet,
- (e) impose on the owners of manufactories and on persons engaged in the sale of matches the duty of furnishing information, keeping records and making returns, and prescribe the nature of such information and the form of such records and returns, the particulars to be contained therein, and the manner in which they shall be verified,
- (f) provide for the issuing of licences, the form and the conditions of licences, and the fees to be charged therefor,

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- (g) regulate the sale of splints and veneers
- (h) provide for the detention of matches for the purpose of exacting the duty the confiscation otherwise than under section 15 of matches splints and veneers in respect of which breaches of the Act or rules have been committed and the disposal of matches splints and veneers so detained or confiscated
- (i) authorize and regulate the inspection or search of any place or conveyance used for the manufacture storage or carriage of matches splints or veneers
- (j) authorize and regulate the composition of offences against or liabilities incurred under the Act and rules including composite payments in lieu of duty and
- (k) prescribe the nature of and the manner of affixing banderols or stamps

(3) In making any rule under this section the Central Government may provide that a breach of the rule shall where no other penalty is provided by this Act be punishable with imprisonment for any term not exceeding six months or with fine not exceeding one thousand rupee or with both imprisonment and fine

19 *Power of Central Government to provide for rebate of duty* — The Central Government may by notification in the Official Gazette make rules to provide for the grant of a rebate of the duty payable under section 3 on matches manufactured in any manufactory whose daily output does not exceed one hundred gross of boxes to the following extent namely

- (i) where the average number of matches in a box or booklet is forty or less a rebate of ten pies per gross of boxes or booklets
- (ii) where the average number of matches in a box or booklet is more than forty but not more than sixty a rebate of one anna and three pies per gross of boxes or booklets and
- (iii) where the average number of matches in a box or booklet is more than sixty a rebate of one anna and eight pies per gross of boxes or booklets

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B MATCHES (EXCISE DUTY) ORDER, 1934

In exercise of the powers conferred by sections 17 and 18 of the Matches (Excise Duty) Act, 1931 (XVI of 1931), the Governor General in Council is pleased to apply in the adapted form set out below certain provisions of the Sea Customs Act, 1878 (VIII of 1878) and to make certain rules for the purpose of providing for the assessment and collection of the duty imposed by the first mentioned Act and for control over the manufacture, importation and supply of veneers and splints

CHAPTER I

Short title and definitions

1 This Order may be called 'The Matches (Excise Duty) Order, 1931'

2 In this Order unless there is anything repugnant in the subject or context

(i) "the Act" means the Matches (Excise Duty) Act 1934,

(ii) "Collector" means

(a) in the Provinces of Sind, Orissa and Coorg, the chief officer-in-charge of the revenue administration of a district

(b) in the Province of Bombay the Assistant Collector of Salt Revenue in whose jurisdiction the manufactory is situated

(c) in the Province of Madras, the Assistant Commissioner of Salt Revenue in whose jurisdiction the manufactory is situated

and includes any officer specially authorized to exercise throughout a Province or any specified area therein all or any of the powers of a Collector under this Order,

(iii) "Inspecting Officer" means

(a) in the Provinces of Sind, Orissa and Coorg any officer of the Land-Revenue, Excise, Customs, Salt or Income-tax Department, and

In exercise of the powers conferred by sections 17 and 18 of the Matches (Excise Duty) Act, 1934 (XVI of 1934), the Central Government is pleased to direct that with effect from the 1st April 1938—

(A) the Matches (Excise Duty) Order, 1934, shall be cancelled in its application to Northern India namely, the Provinces of Bengal, Assam, Bihar, United Provinces, Punjab, North West Frontier, Central Provinces, Delhi, Ajmer Merwara and Baluchistan

[F D (C R) Notification No 23 C Exc dated the 26th March 1938]

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- (b) in the Provinces of Bombay and Madras any officer of the Customs Salt or Income tax Department authorized by the Collector to inspect the premises in which matches liable to duty or splints or veneers are possessed or manufactured and shall include an officer permanently stationed at the manufactory to supervise its operations

Provided that (a) in the Province of Sind no officer of the Customs or Income tax Department and (b) in the Provinces of Bombay Madras and Orissa no officer of the Income tax Department shall be appointed by the Collector to be an Inspecting Officer without the previous approval of the Central Board of Revenue

(iv) Duty means the duty payable under the Act

(v) India in clauses 23A and 39 means India as defined in the General Clauses Act 1897 but in clauses 9 and 13 and for the purposes of any notification issued under clause 14 includes also all foreign possessions on the Continent of India not protected by a customs cordon

CHAPTER II

Special appointments and delegations

3 Unless the Central Government shall in any case otherwise direct the power of specially authorising any officer to exercise throughout a Province or any specified area therein all or any of the powers of a Collector under this Order shall be exercisable by the Provincial Government in the Provinces of Sind Orissa and Coorg and by the Collector of Salt Revenue in the Provinces of Bombay and Madras

CHAPTER III

Manufacture of Matches

4 The Collector may issue to any person firm or company being the owner of a manufactory a licence in Form A appended to this Order to manufacture matches

Provided that the holder of such a licence shall not without the sanction of the Central Government be given a licence in respect of any other manufactory within the same district

5 The holder of a licence in Form A may manufacture matches subject to the conditions of his licence

6 The position of the premises covered by a licence to manufacture matches shall be clearly described in the licence and the licensee shall

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manufacture matches within the premises therein described and not elsewhere. Provided that, subject to the observance of such conditions as may be prescribed in this behalf by the Provincial Government in the Provinces of Sind, Orissa and Coorg, and by the Collector of Salt Revenue in the Provinces of Bombay and Madras, the following processes may be carried on outside the licensed premises

(1) the making of boxes from veneers and papers supplied by the licensee and

(2) the setting up of splints supplied by the licensee in frames also supplied by the licensee

7 Every holder of a licence in Form A shall keep a correct daily account in the form prescribed in the licence

8 Within five days after the close of each month, every holder of a licence in Form A shall submit to the Collector a monthly return in Form B appended to this Order showing the number of boxes of matches removed from the manufactory during that month

9 On receipt of the return referred to in clause 8, the Collector shall after verification of the return of exports, if any, to places outside India, and such other enquiry as he may deem fit, assess the duty payable on matches (other than matches in boxes or booklets bearing a banderol) removed from the manufactory. If the licensee fails to submit a return the Collector may make a summary assessment on such information as may be available. The amount assessed shall be communicated to the licensee who shall pay it into the Treasury by the end of the month following that for which the return was required to be made

10 The Collector or Inspecting Officer may enter the premises of any holder of a licence in Form A and inspect the licence, the building, the machinery, the stocks of matches and of materials for use in manufacturing matches and the accounts

11 A licensee shall not transfer his licence or sublet the licensed premises to any other person without the permission in writing of the Collector

12 Any licensee who fails to keep a correct daily account or refuses to permit any authorized officer to enter the licensed premises and inspect the licence, building, machinery, stocks and accounts or transfers the licence or sublets the licensed premises to any other person without the permission of the Collector shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both

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CHAPTER IV

Refunds and Remissions

13 Any person who exports from British India to any place outside India matches on which duty has been paid under the Act shall on production of satisfactory evidence before the Collector that the matches have been so exported and that the duty has been paid in respect of these matches receive a refund of that duty

14 The Central Government may by notification in the *Gazette of India* exempt any matches from the whole or any part of the duty leviable thereon

CHAPTER V

Manufacture and Importation of Splints and Veneers

15 A licence in Form A shall be deemed to authorize the holder thereof to manufacture splints and veneers to be used in the manufacture within his own manufactory of matches and match boxes

16 The Collector may issue to any holder of a licence in Form A a licence in Form C appended to these Rules to manufacture splints and veneers for use in the manufacture of matches in another manufactory and may likewise issue to any other person firm or company a licence in the same form to manufacture splints and veneers

17 Any holder of a licence in Form C may manufacture splints and veneers subject to the conditions of his licence

18 The position of the premises covered by a licence to manufacture splints and veneers shall be clearly described in the licence and the holder of the licence shall manufacture splints and veneers within the premises described therein and not elsewhere

19 Every holder of a licence in Form C shall keep a correct daily account in the form prescribed in the licence

20 The Collector or Inspecting Officer may enter the premises of any holder of a licence in Form C and inspect the licence the building the machinery the stocks and the accounts

21 The holder of a licence in Form C shall not transfer his licence or sublet the licensed premises to any other person without the permission in writing of the Collector

22 Any holder of a licence in Form C who fails to keep a correct daily account or refuses to permit any authorised officer to enter the licensed premises and inspect the licence building machinery stocks and accounts or transfers the licence or sublets the licensed premises to

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any other person without the permission of the Collector shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees or with both

23 The Chief Customs Officer for any Customs-port may issue to any person, firm or company a licence in Form D appended to these Rules to import splints and veneers through such port

23-A The Collector may issue to any person, firm or company a licence in Form E appended to these rules to import splints and veneers by land into British India from any place outside India or subject to any prohibition for the time being in force under section 7 of the Act from the territories of any Prince or Chief in India

CHAPTER VI

Miscellaneous

24 The duty on matches to which clause (b) of section 1 of the Act applies shall be at the rate of four annas for every 100 matches or fraction thereof

25 Every holder of a licence in Form A or Form C shall furnish such security as may be demanded by the Collector for the observance of the conditions of his licence and for the payment of duty

26 The period of a licence to manufacture matches or to manufacture splints and veneers or to import splints and veneers shall be from 1st April in any year or any later date on which the licence may be issued to the 31st March following

27 There shall be a counterpart for each licence and the counterpart shall be in the same form as the licence itself. The licensee shall, at the time his licence is delivered to him, be required to sign the counterpart of his licence in token of his acceptance of the conditions specified in the licence

28 A fee of Rupees one hundred shall be payable for every licence to manufacture matches or to manufacture splints and veneers or to import splints and veneers for each year or part of a year

Provided that (i) a licence to manufacture splints and veneers shall be issued free on application to any holder of a licence in Form A and

(ii) a licence to import splints and veneers at a Customs port shall be issued free to any holder of a similar licence available at any other Customs port

28-A If the holder of any licence granted under this Order should lose his original licence the authority competent to grant the licence may issue a duplicate on payment of a fee of one rupee

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29 The Collector who grants a licence under this Order may cancel it in case of a breach of any of the conditions therein or of the Act or of the provisions of this Order

30 The Collector shall permit the surrender of a licence issued under this Order on one month's written notice and shall grant such refund if any of the whole or part of the fee paid for the year during which the licence is surrendered as the Provincial Government in the Provinces of Sind Orissa and Coorg and the Collector of Salt Revenue in the Provinces of Bombay and Madras may in each case determine

31 Every holder of a licence in Form A shall before the expiry cancellation or surrender of his licence pay all the duty payable by him under the Act

Provided that if the licence is renewed on expiry the date on which payment is due shall be determined under clause 9

32 In the Provinces of Sind Orissa and Coorg an appeal shall lie from any order of the Collector to the Central Board of Revenue In the Provinces of Bombay and Madras an appeal shall lie from any order of the Collector to the Collector of Salt Revenue No appeal shall lie from any appellate order of the Collector of Salt Revenue but an appeal shall lie from any original order passed by him to the Central Board of Revenue The Central Government may revise any order passed under the Act from which no appeal lies

Provided that no order in revision shall be passed having an effect more prejudicial to the person concerned than the order under revision without such person being given an opportunity of stating his case

33 No appeal under clause 32 shall be admitted unless received by the appellate authority within three months of the date of the order against which the appeal is made

34 In the Provinces of Bombay and Madras the Central Government and in the Provinces of Sind Orissa and Coorg the Provincial Government may empower any officers to search any place vessel cart or means of conveyance for matches liable to duty and to seize and remove or detain any matches which may appear to them to have been illegally imported or manufactured or to have been issued from the manufactory or stocked or kept for sale in contravention of any direction or rule made under the Act

34 A (1) Matches splints and veneers in respect of which breaches of the Act or of this Order have been committed shall together with the boxes packings or wrappings thereof be liable to confiscation which may without prejudice to the provisions of section 15 of the Act be adjudged subject to the provisions of clause 32 by the Collector

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Provided that when adjudging confiscation the Collector shall give the owner an option to pay in lieu of confiscation such fine, not exceeding one thousand rupees as he thinks fit

(2) Articles of which confiscation has been adjudged under sub-clause (1) and in respect of which the option of paying a fine in lieu of confiscation has not been exercised shall be sold, destroyed or otherwise disposed of in such manner as the Collector may direct

(3) Before matches confiscated under sub-clause (1) and ordered to be disposed of in a manner admitting of their passing into consumption, or matches to be returned to the owner in consequence of the exercise of the option conferred by the proviso to the said sub-clause are removed from official control, the Collector shall, if the matches do not bear proper banderols, cause to be affixed thereto proper banderols, which, if he so directs, may be affixed over the manufacturer's label

35 The Collector may accept from any person whose property is liable to confiscation under the Act or who is reasonably suspected of having committed an offence under the Act or under the provisions of this Order a sum of money not exceeding one thousand rupees in lieu of confiscation of goods or of punishment for breach of any provision of the Act or of this Order

36 If there is any doubt as to the average number of matches per box, the Collector may, after giving notice of his intention to the owner of the manufactory, determine this number by causing samples to be taken, of at least one box in every ten gross of boxes and causing the number in each sample so taken to be counted and the duty payable shall be assessed on the results of this sampling

37 When duty has been short-levied through inadvertence, error, or misconstruction on the part of the Collector, or through mis-statement as to quantity on the part of the owner of the manufactory,

or, when any such duty after having been levied has been, owing to any such cause, erroneously refunded, the person chargeable with the duty so short-levied or to whom such refund has erroneously been made, shall pay the deficiency or repay the amount paid to him in excess, on demand being made within three months from the close of the month in respect of which the duty shall have been levied or from the date of making the refund

Provided that a person chargeable with duty short-levied as the result of an offence under the Act of which he has been convicted in Court shall pay the deficiency on demand being made at any time

38 No duty which has been paid and of which repayment wholly or in part is claimed in consequence of the same having been paid through inadvertence, error or misconstruction shall be returned unless such claim is made within three months from the date of such payment

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CHAPTER VII

39 The provisions of this Chapter apply to matches (other than matches intended for export from India) manufactured after the 30th June 1934 and issued out of a manufactory after the 15th July 1934

40 (1) All matches issued from a manufactory shall be contained in boxes or booklets and the number of matches contained in a box or booklet shall not exceed eighty

(2) Any owner of a manufactory who issues matches in contravention of this rule shall be punishable with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both

41 The duty on matches shall be collected through the issue to owners of manufactories of the banderols required to be affixed to boxes or booklets of matches by Finance Department (Central Revenues) Notification No 11 Central Excises dated the 30th June 1934 and payment of the duty shall be made by the owners of manufactories furnishing to the Collector the purchase price of the banderols affixed to boxes or booklets of matches issued from their manufactories

42 (1) The banderols to be affixed to boxes or booklets of matches shall be banderols manufactured in and issued from the Government Security Press Nasik

(2) Such banderols shall be of the following classes and shall be on sale at Government Treasuries at the following rates namely —

Class of Banderol	Price of Banderol
1 Banderols for boxes or booklets containing on an average not more than 40 matches	Per gross of banderol one rupee
2 Banderols for boxes or booklets containing on an average more than 40 but not more than 60 matches	Per gross of banderol one rupee and eight annas
3 Banderols for boxes or booklets containing on an average more than 60 but not more than 80 matches	Per gross of banderols two rupees
4 Banderols for boxes containing on an average not more than 12 matches of the type known as Bengal Lights	Per gross of banderols five annas
5 Banderols for boxes or packets containing on an average not more than 20 matches of the type known as Self Lighting Birs	Per gross of banderols ten annas

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(3) Special banderols of the above classes but of distinctive colour shall be provided for use exclusively on boxes or booklets of matches in respect of which a rebate of duty has been granted by rules made under section 19 of the Act

43 (1) Every box or booklet matches, and where such boxes or booklets are issued in packets, each box or booklet of a packet, shall bear a banderol of the appropriate class described in sub-clause (2) of clause 42

(2) The special banderols referred to in sub-clause (3) of clause 42 shall not be affixed to boxes or booklets of matches other than those in respect of which a rebate of duty has been granted by rules made under section 19 of the Act

44 Every banderol shall be so affixed to the box or booklet that

- (a) the words and figures on the banderol specifying the maximum number of matches covered by the banderol are legible,
- (b) the box or booklet cannot be opened without tearing the banderol, and
- (c) in the case of a box, the ends of the banderol are covered by the manufactory's label

44-A The name of the manufactory, or a distinguishing mark by which the manufactory or the manufacturer can be traced, shall be clearly shown on the manufactory's label affixed to packets, boxes or booklets. Where a distinguishing mark is used without the manufactory's name, specimens of the label shall be submitted to the Collector for his approval and record. A distinguishing mark may take the form of a special design on the label

45 (1) An owner of a manufactory shall receive a refund of the purchase price of any banderol not employed by him on a box or booklet issued from his manufactory on returning the banderol to the Collector

(2) An owner of a manufactory shall receive a refund of the purchase price of any banderol accidentally rendered unfit for use on a box or booklet on returning the damaged banderol to the Collector and satisfying the Collector that the banderol has not been used on a box or booklet issued from a manufactory

(3) If any matches contained in boxes to which banderols have been affixed are proved to the satisfaction of the Collector to have become unserviceable before they are issued from a manufactory, the Collector may permit the boxes containing such matches to be destroyed under supervision and the owner of the manufactory shall receive a refund of the purchase price of any banderol so destroyed

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46 (1) The Collector shall supply to any owner of a manufactory banderols for use on boxes or booklets of matches in the manufactory on such owner executing a bond or furnishing adequate security to the satisfaction of the Collector for the price of the banderols so supplied. But no person shall unless generally or specially so authorized by the Collector issue from a manufactory any box or booklet bearing a banderol so supplied without paying to the Treasury the price of the banderol affixed to such box or booklet.

(2) Whoever issues from a manufactory any box or booklet of matches in contravention of the provisions of sub clause (1) shall be punishable with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both.

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FORM A

(Vide clause 4)

LICENCE FOR THE MANUFACTURE OF MATCHES

*District**Serial No of Licence**Name of Licensee*

Be it known that resident of is hereby authorised by the undersigned to manufacture matches on the premises described in the Schedule attached from the date of this licence to the 31st day of March 19 , after which this licence will cease to have effect

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following conditions Nos I to VII and in the case of expiry, cancellation or surrender of this licence, agree to abide by condition No VIII

I That he produce this licence on demand by the Collector or Inspecting Officer

II That he permit inspection of the licensed premises, the machinery, the stocks and the accounts by the Collector or Inspecting Officer

III That he do not transfer, or purport to transfer, this licence, or sublet the licensed premises to any other person without the permission in writing of the Collector

IV That he keep correct daily accounts in the following form, separate accounts being maintained for each class of boxes or booklets specified in sub-clause (2) of clause 42 of the Matches (Excise Duty) Order, 1934, and for matches to which clause (b) of section 4 of the Matches (Excise Duty) Act, 1934, applies

Date	Opening Balance	Quantity manu factured	Quantity removed from factory for consumption in India	Quantity removed for export out of India	Quantity destroyed by accident	Closing Balance
(1)	(-)	(3)	(4)	(5)	(6)	(7)
		—				
Total		—	—			

V That he furnish to the Collector within five days after the end of each calendar month a monthly return in Form B appended to the Matches (Excise Duty) Order 1934 showing the quantity of matches removed from the licensed premises during the month

V A That he bring all splints or veneers purchased by him from a person holding a licence in Form C D or E to the licensed premises and that he issue no such splints or veneers out of the licensed premises except to a person licensed to manufacture matches in British India or in the territories of a Prince or Chief in India from which the bringing of matches into British India is not for the time being prohibited under section 7 of the Act

VI That he make payment into the Treasury by the due date of the amount of duty to which he is assessed by the Collector

VII That he observe all the provisions of the Matches (Excise Duty) Act 1934 and of the Matches (Excise Duty) Order 1934 made there under

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VIII That in the event of the expiry, cancellation or surrender of this licence, he sell or otherwise dispose of stock, if any, of matches on which duty has not been paid and of unexpended splints and veneers in his possession to holders of a licence in Form A within such period as may be fixed by the Collector

This licence may be cancelled by the Collector if any breach of the Matches (Excise Duty) Act, 1931 or of the Matches (Excise Duty) Order, 1934, made thereunder, or of any of the above-mentioned conditions Nos I to VII is committed by the licensee or his partner or agent or any other person employed in the premises for which this licence is granted

Collector,

Licence holder

Dated the

The Schedule above referred to

District

Tahsil or Township

Boundaries of Manufactory-

North

South

East

West

MATCHES

FORM B

(Vide clause 8)

MONTHLY RETURN TO BE SUBMITTED BY HOLDER OF LICENCE TO MANUFACTURE MATCHES

Month 19

All figures to be in gross of boxes or booklets (if matches so packed)*

Opening Balance	Matches manufactured during the month	Quantity removed from factory for consumption in India	Quantity removed from factory for export †	Quantity destroyed in factory	Closing Balance
(1)	(2)	(3)	(4)	(5)	(6)

NOTE.—The word India has the meaning assigned to it in clauses 9 and 13 of the Match (Excise Duty) Order 1934

Separate entries to be made for each class of boxes or booklets specified in sub-clause (2) of clause 42 of the Match (Excise Duty) Order 1934 and for matches to which clause (b) of section 4 of the Matches (Excise Duty) Act 1934 applies

† Details regarding exports shown in column 4

1	gross of boxes exported to	per
on		
2	gross of boxes exported to	per
on		
3	gross of boxes exported to	per
on		
4	gross of boxes exported to	per
on		

Signature

Licensee

Dated the

Orders of Collector

Duty of Rs on gross of boxes is hereby
assessed and must be paid on or before Inform
assessee and enter in Revenue Registers

Signature

Collector

Dated the

MATCHES

VIII That in the event of the expiry, cancellation or surrender of this licence, he sell or otherwise dispose of stock, if any, of matches on which duty has not been paid and of unexpended splints and veneers in his possession to holders of a licence in Form A within such period as may be fixed by the Collector

This licence may be cancelled by the Collector if any breach of the Matches (Excise Duty) Act, 1931 or of the Matches (Excise Duty) Order, 1934, made thereunder, or of any of the above-mentioned conditions Nos I to VII is committed by the licensee or his partner or agent or any other person employed in the premises for which this licence is granted

Collector,

Licence holder

Dated the

The Schedule above referred to

District

Tahsil or Township

Boundaries of Manufactory-

North

South

East

West

MATCHES

FORM B

(Vide clause 8)

MONTHLY RETURN TO BE SUBMITTED BY HOLDER OF LICENCE TO MANUFACTURE MATCHES

Month 19

All figures to be in gross of boxes or booklets (if matches so packed)*

Opening Balance	Matches manufactured during the month	Quantity removed from factory for consumption in India	Quantity removed from factory for export †	Quantity destroyed in factory	Closing Balance
(1)	(2)	(3)	(4)	(5)	(6)

NOTE—The word India has the meaning assigned to it in clauses 9 and 13 of the Match (Excise Duty) Order 1934

Separate entries to be made for each class of boxes or booklets specified in sub clause (2) of clause 42 of the Matches (Excise Duty) Order 1934 and for matches to which clause (b) of section 4 of the Matches (Excise Duty) Act 1934 applies

† Details regarding exports shown in column 4

1	gross of boxes exported to	per
on		
2	gross of boxes exported to	per
on		
3	gross of boxes exported to	per
on		
4	gross of boxes exported to	per
on		

Signature

Licensee

Dated the

Orders of Collector

Duty of Rs on gross of boxes is hereby assessed and must be paid on or before Inform assessee and enter in Revenue Registers

Signature

Collector

Dated the

MATCHES

FORM C

(Vide clause 16)

LICENCE FOR THE MANUFACTURE OF SPLINTS AND VENEERS

*District**Serial No of Licence**Name of Licence holder*

Be it known that _____ resident of _____ is hereby authorised by the undersigned to manufacture splints and veneers on the premises described in the schedule attached from the date of this licence to the 31st day of March 19____, after which the licence will cease to have effect

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following conditions Nos I to VI and in the case of expiry, cancellation or surrender of this licence, agree to abide by condition No VII

I That he produce this licence on demand by the Collector or Inspecting Officer

II That he permit inspection of the licensed premises, the machinery, the stocks and the accounts by the Collector or Inspecting Officer

III That he do not transfer, or purport to transfer, this licence or sublet the licensed premises to any other person without the permission in writing of the Collector

IV That he keep correct daily accounts in the following forms, the entries in all columns except column (1) being in hundredweights quarters and pounds avoirdupois

Splints Manufacture Account.

Date	Opening balance	Quantity manufactured	Quantity supplied to licensed match manufacturer	Closing balance
(1)	(2)	(3)	(4)	(5)
				— —

MATCHES

Veneers Manufacture Account

Date	Opening balance	Quantity manufactured	Quantity supplied to licensed match manufacturers	Closing balance
(1)	(2)	(3)	(4)	(5)
—				—

V That he issue no splints or veneers out of the licensed premises except to a person licensed to manufacture matches in British India or in the territories of a Prince or Chief in India from which the bringing of matches into British India is not for the time being prohibited under section 7 of the Act

VI That he observe all the provisions of the Matches (Excise Duty) Act 1934 and of the Matches (Excise Duty) Order 1934 made there under

VII That in the event of the expiry, cancellation or surrender of this licence he sell or otherwise dispose of the stock of any of splints and veneers in his possession to holders of a licence in Form A within such period as may be fixed by the Collector

This licence may be cancelled by the Collector if any breach of the Matches (Excise Duty) Act 1934 or of the Matches (Excise Duty) Order 1934 made thereunder or of any of the above mentioned conditions Nos I to VI is committed by the holder of the licence or his partner or agent or any other person employed in the premises for which the licence is granted

Collector

Licensee holder

Dated the

The Schedule above referred to

District

Tahsil or Township

Boundaries of Factory—

North

South

East

West

MATCHES

FORM D

(Vide clause 23)

LICENCE FOR THE IMPORT OF SPLINTS AND VENEERS

*Customs-port**Serial No of Licence**Name of Licence holder*

Be it known that _____ of _____ is hereby authorised by the undersigned, Chief Customs Officer for _____ to import plints and veneers by sea into British India at the above-mentioned port from the date of this licence to the 31st day of March 19 _____ after which this licence will cease to have effect

It is required of the holder of this licence as a condition of its remaining in force, that he duly and faithfully perform and abide by the following conditions Nos I to IV and in the case of expiry cancellation or surrender of this licence, agree to abide by condition No V

I That he produce this licence when presenting any bill-of-entry for splints or veneers

II That he do not transfer, or purport to transfer this licence

III That he keep all splints and veneers imported under this licence within his own custody or control until they are supplied to a person licensed to manufacture matches in British India or in the territories of a Prince or Chief in India from which the bringing of matches into British India is not for the time being prohibited under section 7 of the Act

IV That he observe all the provisions of the Matches (Excise Duty) Act, 1934, and of the Matches (Excise Duty) Order, 1934, made there under

V That in the event of the expiry, cancellation or surrender of this licence, he sell or otherwise dispose of the stock, if any, of splints and veneers in his possession to holders of a licence in Form A within such period as may be fixed by the Chief Customs Officer

This licence may be cancelled by the Chief Customs Officer if any breach of the Matches (Excise Duty) Act, 1934, or of the Matches (Excise Duty) Order, 1934, made thereunder or of any of the above-mentioned conditions Nos I to IV is committed by the holder of the licence or his agent

Chief Customs Officer for

License holder

Dated the

MATCHES

FORM L

(Vide clause 23 A)

LICENCE FOR THE IMPORT OF SPLINTS AND VENEERS BY LAND

*Countries and States from which import is permitted**Serial No of Licence**Name of Licence holder*

Be it known that _____ of _____ is hereby authorised by the undersigned to import splints and veneers by land into British India from the above mentioned Countries and States from the date of this licence to the 31st day of March 19____ after which this licence will cease to have effect

It is required of the holder of this licence as a condition of its remaining in force that he duly and faithfully perform and abide by the following conditions Nos I to IV and in the case of expiry cancellation or surrender of this licence agree to abide by condition No V —

- I That he produce this licence on demand by the Collector the Inspecting Officer or any Land Customs Officer
- II That he do not transfer or purport to transfer this licence
- III That he keep all splints and veneers imported under this licence within his own custody or control until they are supplied to a person licenced to manufacture matches in British India or in the territories of a Prince or Chief in India from which the bringing of matches into British India is not for the time being prohibited under section 7 of the Act
- IV That he observe all the provisions of the Matches (Excise Duty) Act 1934 and of the Matches (Excise Duty) Order 1934 made thereunder
- V That in the event of the expiry cancellation or surrender of this licence he sell or otherwise dispose of the stock if any of splints and veneers in his possession to holders of a licence in Form A within such period as may be fixed by the Collector

This licence may be cancelled by the Collector if any breach of the Matches (Excise Duty) Act 1934 or of the Matches (Excise Duty)

MATCHES

Order, 1934, made thereunder or of any of the abovementioned conditions Nos I to IV is committed by the holder of the licence or his agent.

Collector

License holder

. .

Dated the

Fin Deptt (C R) Notn No 4 Central Excises, dated the 3rd May 1934 as amended by —

Fin Deptt (C R) Notn No 9 Central Excises, dated the 16th June 1934, No 10-Central Excises, dated the 16th June 1934, No 12 Central Excises, dated the 30th June 1934, No 21 Central Excises, dated the 8th Sept 1934, No 36 C Exc, dated the 3rd November 1934, No 41-C Exc, dated the 8th December 1934, No 3 C Exc, dated the 19th January 1935, No 5-C Exc, dated the 9th February 1935, No 10 C Exc, dated the 16th March 1935, No 16 C Exc, dated the 24th August 1935, No 11-C Exc, dated the 30th March 1935, No 7-C Exc, dated the 4th April 1936, No 8 C Exc dated the 4th April 1936, No 9 C Exc, dated the 11th April 1936, No 12-C Exc, dated the 21st November 1936, No 18 C Exc dated the 16th October 1937, No 23 C Exc, dated the 4th December 1937, No 3 C Exc, dated the 22nd January 1938, No 14-C Exc, dated the 26th March 1938, No 23 C Exc, dated the 26th March 1938, No 57 C Exc, dated the 25th June 1938

MATCHES

C—THE BOMBAY MATCHES (EXCISE DUTY) SUPPLEMENTARY ORDER 1938

In exercise of the powers conferred by section 18 of the Matches (Excise Duty) Act 1934 (XVI of 1934) the Central Government is pleased to make certain rules for the purpose of regulating the issue of matches out of the premises of a manufactory situated in the Province of Bombay

CHAPTER I

SHORT TITLE COMMENCEMENT AND DEFINITIONS

1 (1) This Order may be called The Bombay Matches (Excise Duty) Supplementary Order 1938

(2) It shall come into force on the 1st April 1938 whereupon all rules made by the Provincial Government of Bombay under section 6 of the Matches (Excise Duty) Act 1934 (XVI of 1934) shall be cancelled This cancellation shall not however have effect as regards anything done or any offence committed or any fine or penalty incurred or any proceedings instituted before the said date

2 In this Order unless there is anything repugnant in the subject or context—

- (i) the Act means the Matches (Excise Duty) Act 1934 (XVI of 1934)
- (ii) India means India as defined in the General Clauses Act 1897 (X of 1897) and includes all foreign possessions on the continent of India not protected by a customs cordon
- (iii) Collector means an Assistant Collector of Salt Revenue in whose jurisdiction the manufactory is situated and includes any officer specially authorized by the Collector of Salt Revenue with the special or general consent of the Central Board of Revenue to exercise throughout the Province of Bombay or any specified area therein all or any of the powers of a Collector under this Order
- (iv) Treasury Officer means the Chief Accounts Officer of Salt Revenue Bombay or an officer in charge of a Revenue Treasury specially authorised by the Collector of Salt Revenue under clause 9 of this Order
- (v) Matches Excise Inspector means an officer of the Salt Department not below the rank of Sub Inspector specially appointed to a manufactory or any other officer duly empowered by the Collector in this behalf

MATCHES

- (vi) "Bonded Warehouse" means a warehouse or a part of a manufactory covered by a licence issued under section 9 of the Act, approved by the Collector and used for the storage and issue of matches prepared at a manufactory covered by the licence,
- (vii) "Licensee" means a person, a firm, or a company who or which being the owner or lessee of a manufactory, has been granted a licence under section 9 of the Act. It includes an agent expressly or impliedly authorised by an owner or lessee of a manufactory to be his agent in respect of the manufactory,
- (viii) "Case" means a packed box containing a number of gross of match boxes or booklets,
- (ix) "the Order" means the Matches (Excise Duty) Order, 1934,
- (x) "Form" means a Form set out in the Schedule appended to this Order

Provided that "Form B" shall mean Form B appended to the Order

CHAPTER II

FINISHING ROOMS AND BONDED WAREHOUSES

3 The finished matches whether packed or not shall, except during working hours, be kept in a part of the premises closed under lock and key

4 An owner of a manufactory who intends to apply for or has obtained a licence under section 9 of the Act shall apply to the Collector of Salt Revenue for the appointment of a bonded warehouse or warehouses wherein the matches manufactured on the licensed premises shall be stored for issue

5 The Collector of Salt Revenue shall on receipt of such application cause inquiries to be made regarding the suitability or otherwise of a godown or other premises for use as a bonded warehouse and on being satisfied that it is suitable, appoint such godown or other premises, as the case may be, as a bonded warehouse

6 The bonded warehouse shall be in charge of the Matches Excise Inspector. It shall remain open for transactions during such hours as the Collector of Salt Revenue approves on all working days of the manufactory. The bonded warehouse shall be locked with a strong Government lock, the key of which shall be with the Matches Excise Inspector. The licensee may, if he desires, use an additional lock of his own and retain its key with him. Provided that the licensee shall

MATCHES

remove his lock if and when the Matches Excise Inspector the Collector or the Collector of Salt Revenue requires the bonded warehouse to be opened at any time during day or night

CHAPTER III

SUPPLY OF BANDEROLS

7 The Matches Excise Inspector shall see that all boxes or booklets of matches except those intended for export out of India shall bear banderols of the appropriate class prescribed in clause 42 of the Order according to their contents. A separate account shall be kept of matches intended for export out of India.

8 The licensee shall obtain either on credit or on cash payment his stock of banderols from any of the Government Treasuries authorised by the Collector of Salt Revenue to sell banderols.

9 A licensee desirous of obtaining banderols on credit under clause 46 of the Order shall execute a Trust Receipt and furnish to the Collector concerned a security bond in the prescribed form to the satisfaction of the Collector.

Provided that if the licensee is unable to furnish sureties to the satisfaction of the Collector he shall deposit with the Collector Government Promissory Notes Treasury Bills Bombay Port Trust Bonds or Post Office Cash Certificates of sufficient value or Post Office Savings Bank deposit endorsed to the Collector or mortgage to Government the manufactory and plant and all accessories therein to cover the value of the banderols to be supplied on credit from time to time. In the case of deposit of Government Promissory Notes the face value thereof shall exceed by not less than 10 per cent the value of the banderols to be supplied from time to time.

10 The Collector shall after due inquiry authorise issue of banderols to the licensee. The number of banderols to be supplied at a time shall not exceed the average turnout of the manufactory for a number of days not exceeding six to be fixed by the Collector of Salt Revenue.

Provided that the total price of unused banderols in balance with the licensee and of those indented for shall not exceed the amount for which the Trust Receipt and security bond have been furnished.

11 A licensee authorised by the Collector to obtain banderols on credit shall for each such supply submit in duplicate a requisition duly signed by him in Form VI to the Matches Excise Inspector. On receipt of every such requisition the Matches Excise Inspector shall scrutinise the details and on being satisfied that they are correct forward the original requisition to the Treasury Officer concerned for the supply.

MATCHES

of the requisite number of banderols and retain the duplicate on his record

12 The Treasury Officer shall retain the requisition in his office, issue the number of banderols required and inform the Matches Excise Inspector of the transaction giving him all particulars in Form IX

13 The licensee shall submit to the Matches Excise Inspector by the 5th of each month a return for the preceding month in Form XII showing therein (1) the number of banderols received from the Treasury both on cash payment and on credit, (2) those used or damaged by accident, and (3) the balance in hand. The Matches Excise Inspector shall, after verifying the details given in the return forward it to the Collector. The Matches Excise Inspector shall during the first week of each month, furnish the Collector of Salt Revenue through the Treasury Officer and the Collector, with a statement in Form XI

14 A licensee wishing to obtain banderol on cash payment shall submit to the Treasury Officer his requisition in duplicate together with the necessary chalan for the amount to be paid for the banderols. The requisition shall specify the number and class of banderols required together with their price. The Treasury Officer shall retain the original requisition on his record return the duplicate duly endorsed to the licensee and send the duplicate direct to the Matches Excise Inspector concerned

STORAGE OF BANDEROLS

15 The licensee shall keep the banderols obtained on cash payment or on credit in a secure place

16 The stock of banderols shall be open for inspection at any time by the Matches Excise Inspector, the Collector, the Collector of Salt Revenue or any other officer duly empowered by the Collector of Salt Revenue in this behalf. The Matches Excise Inspector shall examine the stock on the last working day of each month and check the balance with the licensee with that shown in column 7 of the Register maintained by him in Form VII. If he finds any banderols missing or unaccounted for, he shall call on the licensee to pay immediately into the Treasury the full price thereof and to produce the Treasury chalan within a week

DESTRUCTION OF BANDEROLS

17 A licensee shall make over from day to day to the Matches Excise Inspector such of the Banderols as have been damaged by accident, and

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rendered unfit for use. The Matches Excise Inspector shall institute immediate inquiries into the matter and satisfy himself as to which of the banderol in question have not been used previously on an issued box or booklet. He shall then take over from the licensee such damaged banderols provided that the damaged pieces presented for refund represent in each case more than half of the original banderol used on match boxes of which the striking sides have not been used or on boxes not previously issued from the factory. The class of banderols which the figure 1 2 4 6 or 8 either in whole or in part occurring in the figure 12 20 40 60 or 80 may indicate may also be identified from the colour of the banderols. Those banderols the class of which cannot be easily distinguished from the pieces shall be accepted as of class I. The Matches Excise Inspector shall make a note of the damaged banderols accepted by him in his register and pass a receipt for the same to the licensee. Damaged banderols which do not conform to the above said provisions shall not be accepted by the Matches Excise Inspector and the licensee shall be liable to pay the full price thereof. The licensee may keep them with him till the end of the month and before the stock taking by the Matches Excise Inspector he shall remit the price thereof to the Treasury if the banderols were obtained on credit. The transactions of such banderols shall be accounted for in the remarks column of the banderol accounts. The Matches Excise Inspector shall present all damaged banderols accepted and taken over by him to the Collector when that Officer visits the manufactory. The Collector shall examine the damaged stock and may if necessary question the licensee or his men regarding the damaged banderols and shall submit his report to the Collector of Salt Revenue. The Collector of Salt Revenue may on such report sanction any write off recommended therein and on such sanction the banderols concerned shall be destroyed in the presence of the Collector who shall make the necessary note in the remarks column of the Matches Excise Inspector's register. The banderols so destroyed shall be written off the account of the licensee and the Collector shall countersign the entries in the register in token of the stock having been destroyed in his presence. A copy of the Collector of Salt Revenue sanction shall be sent to the (1) Collector (2) Treasury Officer concerned (3) the Matches Excise Inspector and (4) the licensee.

REFUND OF DUTY ON PREPAID BANDEROLS DESTROYED

18 In the case of prepaid banderols destroyed under clause 17 the full price of the banderols destroyed shall be refunded to the licensee. The Matches Excise Inspector shall on receipt of the Collector of Salt Revenue sanction under clause 17 prepare the necessary refund bill and forward it to the Collector for countersignature and transmission to the Treasury Officer for payment to the party concerned.

MATCHES

CHAPTER IV

TRANSFER OF MATCHES FROM THE FINISHING ROOMS OF THE MANUFACTORY TO THE BONDED WAREHOUSE

19 The Matches Excise Inspector shall check the packing of matches into boxes or booklets and of boxes or booklets into packages and of packages into cases as also the banderolling operations of boxes in the finishing rooms, so as to reduce the necessity of opening cases for check in the bonded warehouse. He shall mark with his rubber stamp each case so checked after it is closed.

20 All matches when manufactured banderolled and packed in cases or packages shall be removed from the finishing rooms to the bonded warehouse covered by a pass in duplicate in Form I issued by the licensee or his servant duly authorised by him in this behalf. The cases of each class shall bear separate consecutive running numbers, and shall specify the number of gross boxes contained therein. Cases containing boxes or booklets of class 1, 2, 3, 4 or 5 specified in clause 12 (2) of the Order shall be indicated by letters "A", "B", "C", "D" and "E" respectively. The pass shall contain the following particulars:

- (a) Date,
- (b) Total number of cases or packages and
- (c) Description, *etc.*, number of cases, number of gross boxes contained in each case and the class of boxes or booklets specified in clause 42 (2) of the Order.

21 All matches intended for export and on which no banderols have been affixed shall before they are removed to the bonded warehouse be packed in cases on which shall be pasted labels bearing the inscription "UNBANDEROLLED MATCHES FOR EXPORT".

22 The unbanderolled matches shall be stocked separately in the bonded warehouse and a separate account thereof shall be maintained.

STORAGE IN THE BONDED WAREHOUSE.

23 On arrival of the consignment of banderolled and unbanderolled matches at the bonded warehouse, the Matches Excise Inspector shall examine the details of the consignment with the pass issued by the licensee, and on his being satisfied that they are correct, shall allow the consignment to be stored in the warehouse. He shall then sign the duplicate of the pass and return it to the licensee in token of his having taken the consignment in his charge. The original pass shall remain on the Matches Excise Inspector's record.

MATCHES

24 In case of doubt as to the banderoling of match boxes or the number of matches contained in a box or booklet or the number of boxes or booklets contained in a gross or the number of gross boxes or booklets in a case or package the Matches Excise Inspector shall require the licensee to open the case or package and shall examine it in the presence of the licensee or his authorised agent or servant. If he finds any discrepancy between the actual contents of the case or package and the details as declared in the pass issued by the licensee he shall seal the case or package with his official seal, retain the case in the godown and submit a report in the matter to the Collector who after due investigation shall take such action as may be necessary under the Act.

25 Separate compartments or divisions shall be allotted in the bonded warehouse for—

- (1) cases or packages of matches for which prepaid banderols are used
- (2) cases or packages of matches for which banderols purchased on credit are used
- (3) cases or packages of unbanderolled matches intended for export

The cases or packages of different sizes shall be stacked according to the average number or gross boxes in each case or package and each such class shall be stored separately from the other classes so as to facilitate inspection at and issue from the bonded warehouse.

CHAPTER V

ISSUE OF MATCHES FROM THE BONDED WAREHOUSE

(a) Banderolled Match boxes

26 When a licensee desires to remove from a bonded warehouse cases or packages of matches for which banderols purchased on credit have been used he shall obtain a receipt permit from the Treasury Officer. The permit shall contain details regarding number and date thereof, number of cases to be issued, the amount of duty paid and other necessary matters and shall be in Form X. The licensee shall hand over to the Matches Excise Inspector the permit along with the notice of removal in Form II which shall contain the following particulars, namely:—

- (a) Date and time of issue
- (b) Total number of cases to be issued
- (c) Total number of gross boxes contained in each case

MATCHES

(d) Class of boxes or booklets as specified in Clause 42 (2) of the Order

(e) Consignee and place of destination

(f) The date and number of chalan and the amount of duty paid

27 On receipt of the notice and permit from the licensee under clause 26 the Matches Excise Inspector shall verify the details, record the transactions in his register and issue a permit in triplicate in Form III and allow the consignment to be cleared from the bonded warehouse

28 One part of the permit (the original) shall be handed over to the licensee, the second (the duplicate) shall accompany the consignment as far as the gate of the manufactory where it shall be delivered by the licensee or his servant accompanying the consignment to the Excise guard at the gate, while taking the consignment out of the manufactory compound, and the third (the triplicate), shall remain on the record of the Matches Excise Inspector. The Excise guard on duty at the gate shall detain the consignment and after satisfying himself that the number of cases or packages in the consignment is the same as that entered in the permit, allow it to pass through the gate. The Excise guard shall return the duplicate of the permit to the Matches Excise Inspector duly endorsed by him in token of his having checked and passed the consignment. If the Excise guard finds that there is any difference between the number of cases or packages of matches contained in the consignment and that shown in the permit he shall not allow the consignment to pass through the gate, but shall report the matter to the Matches Excise Inspector, who shall thereupon immediately check the consignment and in the event of his finding any case or package or cases or packages in excess take such further action as is prescribed under the Act or the rules made thereunder or the orders of the Collector of Salt Revenue

29 The procedure prescribed in clauses 26, 27 and 28 shall also apply to the matches on which prepaid banderols have been affixed

Provided that

(a) instead of obtaining the permit from the Treasury Officer the licensee shall produce his requisition for the banderols together with the duplicate of the chalan showing the price paid by him for the banderols purchased on cash payment and the total number of banderols of each class utilised by him for the consignment in question

(b) The Matches Excise Inspector shall make an endorsement on the reverse of the requisition produced by the licensee showing therein the balance remaining on hand of the total number of banderols of each kind covered by the chalan in question

MATCHES

(b) *Unbandedrollea Match boxes*

30 A licensee intending to export unbandedrolled matches from the bonded warehouse shall give notice in writing to the Matche Excise Inspector of his intention to export matches. The notice shall contain the following particulars —

- (1) Date and time of issue
- (2) Total number of cases to be exported
- (3) Number of gross boxes in each case
- (4) Class of boxes or booklets specified in clause 42 (2) of the Order
- (5) Name and address of the consignee
- (6) Place of destination
- (7) Route
- (8) Place of booking

31 On receipt of the notice from the licensee under clause 30 the Matches Excise Inspector shall examine the details furnished by the licensee and issue a permit in quadruplicate in Form III and allow the consignment to be cleared from the bonded warehouse. One part of the permit (the original) shall remain on the Matches Excise Inspector's record the second (duplicate) shall be handed over to the licensee for his record the third (triplicate) shall accompany the consignment and the fourth (quadruplicate) shall also be given to the licensee who shall in the case of exports by land produce it before the Officer in charge at the Land Customs Station (Chowkie) or a verifying officer at such other places as may be prescribed by rule or order and in the case of exports by sea before the Chief Customs Officer at the port of export. The licensee shall obtain an endorsement on the permit from one of the aforesaid officers that the consignment has passed out of the limits of British India or has been exported from a British Indian port and shall return the permit so endorsed to the Matches Excise Inspector within a week. If the licensee fails to produce the necessary certificate within the prescribed period he shall be liable for the payment of duty on the consignment of matches.

CHAPTER VI

ACCOUNTS

(a) *Matches*

32 The Matches Excise Inspector shall maintain two daily registers in Forms IV and XIII and a monthly register in Form V for each of

MATCHES

the classes of boxes or booklets specified in clause 42 (2) of the Order. The register in Form IV shall be detailed daily register and entries therein shall be made immediately on a transaction taking place. The other daily register in Form XIII shall be a consolidated one, and shall be written every day at the close of the day's transactions. The monthly register in Form V shall be written on the first working day of the month following that to which it pertains.

33 The licensee shall maintain one daily register in Form XIII in respect of the transactions of complete cases or packages despatched to the bonded warehouse and removed therefrom. This register will be written as soon as the day's transactions are over. The licensee shall strike off the total of the entries in the register after the close of each month in respect of cases despatched to the bonded warehouse and furnish to the Matches Excise Inspector on the first working day of the month following, a return showing the monthly totals of cases and packages of each kind transferred from the manufactory to the bonded warehouse during the month. The Matches Excise Inspector on receipt of the return shall check the entries therein with the corresponding entries in the monthly register in Form V maintained by him, and if any discrepancies are found on such verification he shall get them reconciled before the 5th day of the month.

34 On receipt of the licensee's monthly return in Form B the Matches Excise Inspector shall check it with the corresponding entries in his monthly register in Form V and, if the two are found to tally, attach to the return a certificate to that effect, and forward it with the duplicates of the permits issued during the month, to the Collector. In the event of any discrepancy being found between the figures supplied by the licensee and those entered in the register in Form V the Matches Excise Inspector shall call upon the licensee to explain the difference and get the return corrected before forwarding it to the Collector.

35 An additional register in Form V showing the unbanded matches manufactured, warehoused, and exported during the month shall be maintained by the Matches Excise Inspector and also by the licensee.

36 The licensee shall at the end of each month submit a consolidated return to the Matches Excise Inspector showing therein the transactions during the month regarding unbanded matches at the manufactory. The Matches Excise Inspector shall verify the entries in the licensee's return with those in his register and transmit it to the Collector.

(b) *Banderols*

37 The Matches Excise Inspector shall maintain a daily register in Form VII showing therein (1) the banderols (a) purchased on credit by the licensee, (b) used by him on matches, (c) transferred to the

MATCHES

bonded warehouse on being affixed to match boxes (d) damaged accidentally (2) the amount of duty paid and payable by the licensee and (3) the balance due from him. A similar register in Form XI shall be maintained by the Treasury Officer. A return in Form XI (with suitable alterations) shall be submitted by the Matches Excise Inspector to the Collector of Salt Revenue through the Treasury Officer. The Treasury Officer shall check columns 1 to 5 and 8 to 11 of the return, certify its accuracy and transmit it to the Collector.

Note—The difference between column 7 of the statement in Form VII and column 7 of the statement in Form XI is that the former represents the balance which the licensee is supposed to have to his credit (after deducting the number of banderols on which duty has been paid and those written off as damaged) while the latter shall show the actual number of banderols in possession of the licensee.

38 The Treasury Officer shall also maintain a register and submit by the 5th day of each month a return to the Collector of Salt Revenue in Form VIII. The return shall show the banderols of different classes issued on each payment to the licensee and the refunds granted to him during the preceding month on account of accidental damage done to the banderols.

39 The licensee shall likewise maintain in Form XII daily account of banderols received by him from the Treasury, those used on matches and transferred to the bonded warehouse and those damaged and delivered to the Matches Excise Inspector and the balance on hand. A consolidated return showing the totals for the month shall be submitted by him to the Matches Excise Inspector for transmission to the Collector of Salt Revenue. After verifying the details given therein the Matches Excise Inspector shall forward it to the Collector of Salt Revenue through the Collector.

40 Separate registers and returns shall be prepared for—

(1) Prepaid banderolled matches

(2) Postpaid banderolled matches

(3) Unbanderolled matches intended for export

41 The account of banderols at Treasuries, manufactories and bonded warehouses shall be in *grosses*. Provided that in the case of damaged banderols and balance on hand the account shall be in *grosses* and *singles*.

MATCHES

CHAPTER VII

GENERAL

42 If there are two or more exits from a manufactory, all consignments of matches removed from the bonded warehouse or from the manufactory shall be cleared only through the main gate, where an excise guard shall be posted

43 After sunset or closure of the manufactory for the day, whichever is earlier, all gates and exits except the main gate shall be closed under lock and key by the licensee, and also under a second lock by the Matches Excise Inspector

44 No matches shall be removed from a manufactory except in accordance with the procedure laid down in this Order. If any matches are removed by any employee at a manufactory in contravention of the conditions herein prescribed, the licensee shall be held responsible for such removal, and be liable to be dealt with according to the provisions of the Act

45 The licensee, his agents and servants shall carry out all orders issued by the Matches Excise Inspector in the due performance of his duty under the Act

46 Persons coming in and going out of the manufactory as well as all articles brought in or sent out shall use the main gate and they shall be liable to be searched or examined by the Excise guard posted at the main gate

47 The licensee shall provide at the main gate of his manufactory a small shed suitable for the Excise guard to remain on duty there

48 The Collector of Salt Revenue may, by special order, exempt for reasons to be recorded by him in writing, any manufactory from the operation of the whole or any part of this Order

MATCHES

THE SCHEDULE

FORM I

(Vide clause 20)

Pass

(Name of Match Manufactory)

The accompanying consignment of Banderolled match boxes as detailed below is sent herewith for storage in the bonded warehouse —

Class of boxes or booklets as specified in clause 4 ^o (2) of the Matches (Excise Duty) Order 194	Number of cases each containing gross boxes			Total number of case	Total number of gross boxes
	*	*			
A Class 1					
B Class					
C Class 3					
D Class 4					
E Class 5					
	Total number of cases				of all size

bearing manufactory consecutive number from A— to A—
B— to B—
C— to C—
D— to D—
E— to E—

Date 19

$$\frac{A \ V}{P \ M}$$

Licensee

To

The Matches Excise Inspector

Checked and admitted

Date 19

Matches Excise Inspector

* State number of gross boxes in each case

MATCHES

FORM II

(Vide clause 26)

NOTICE OF REMOVAL

I/We hereby give notice that I/we propose removing the under-mentioned consignments of ^{Banderolled} ~~Unbanderolled~~ match-boxes from the bonded warehouse today/tomorrow at _____ A M /P M for transport/export to _____
(Name and address of consignee)

Class of boxes or booklets as specified in clause 42 (2) of the Matches (Excise Duty) Order, 1934	Number of cases each containing gross boxes				Total number of cases	Total number of gross boxes	Date and number of challan and amount of duty paid and the name of the Treasury in which duty was paid
	*	*	*				
A Class 1							
B Class 2							
C Class 3							
D Class 4							
E Class 5							
	Total number of cases					of all sizes	

A

bearing the following numbers B

C

D

E

Date

19

A M

P M

Licensee

* State number of gross boxes in each case

MATCHES

FORM III

(Vide clauses 27 and 31)
MATCHES REMOVAL PERMIT

I (Original)
II (Duplicate)
III (Triplicate)
IV (Quadruplicate)
for export**

Book No

No

Date

19

Messrs
are hereby authorised to remove from their bonded warehouse today/
tomorrow at ^{AM}_{PM} the undermentioned cases/packages of

banded rolled match boxes for ^{transport}_{export} to

(Address)

(Consignee)

Place of destination

Route

Description of cases or packages

Class of boxes or booklets as specified in clause 42 (2) of the Matches (Excise Duty) Order 1934	Number of cases each containing gross boxes				Total number of cases	Total number of gross boxes	Date and number of challan amount of duty paid and the name of the Treasury in which duty was paid
	*	*	*	*			
A Class 1							†
B Class 2							
C Class 3							
D Class 4							
E Class 5							
Total number of cases						of all sizes	

bearing the following manufactory numbers

A—
B—
C—
D—
E—

Date

19

Matches Excise Inspector
Checked and passed
Excise Constable

CERTIFICATE

The consignment of matches noted above has been hooked in full to
(name) of (place)

Signature and designation of the Customs
Railway Officer

* State number of gross boxes in each case

† To be kept blank in case of export

MATCHES

FORM VI

(Vide Clause 11)

REQUISITION FOR BANDEROLS ON CREDIT

To

The Matches Excise Inspector,

Sir,

I/We have this day in my/our possession the undermentioned quantity of banderols

Class of banderols	Quantity		Value
	Gross	Singles	Rs
Class 1			
Class 2			
Class 3			
Class 4			
Class 5			
Total			

2 Please ask the Treasury Officer to supply me with banderols of the following denomination on credit for use at my/our match manufactory

Date	Class of banderols	Number of gross required	Value
			Rs A P
	Class 1		
	Class 2		
	Class 3		
	Class 4		
	Class 5		
	Total		

Yours

Licensee

No

Forwarded to the Treasury Officer,

2 The quantities of grosses of banderols indented for are due to him/them on credit and may be issued

Matches Excise Inspector

MATCHES

FORM VIII

(Vide clause 38.)

Return showing issues of Banderols to Match Manufactories on Cash Payment for the month of 19

Name of Manufac- tory	Banderols issued Grosses					Price realised					Refunds					Remarks																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
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MATCHES

FORM IX

(Vide clause 12)

Credit Banderols

No _____ dated _____ 19____
Matches Excise Inspector

The following quantity of banderols for matches for use at his/their
match manufactory at _____ have been issued this day to Mr/Messrs _____

Class of banderols	Value per gross of banderols			Quantity issued (gross)	Value		
	Rs	A	P		Rs	A	P
Class 1	1	0	0				
Class 2	1	8	0				
Class 3	2	0	0				
Class 4	0	5	0				
Class 5	0	10	0				
Total							

Treasury Officer
District

FORM X

(Vide clause 26)

Matches Excise Inspector

Receipt permit No _____

Messrs _____ of _____
have paid into this Treasury the sum of Rs _____ as per chalan
No _____ of _____ being the duty on matches as per
details below to be removed from their manufactory at _____

Class of banderols	Value per gross			Quantity of matches to be issued in gross	Amount of duty recovered	
	Rs	A	P		R	A
Class 1	1	0	0			
Class 2	1	8	0			
Class 3	2	0	0			
Class 4	0	5	0			
Class 5	0	10	0			
Total						

Treasury Officer
District

(*Vide* clauses

Register showing issues of Grosses of Banderols to the Match
Bande

*Only for Treasury

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XI

13 and 37)

Manufactories on Credit and Duty realised during the month of
rols

[illegible]

Officer & Registrar

(Vide clauses 13 and 39)—contd

Daily Account of stocks and receipts of Banderols to be maintained by the Licensee *contd*

[illegible]

32 and 33)

in clause 42 (2) of the Matches Excise Duty Order 1934

[illegible]

1st April 1938 as amended by Notification No 82 -C Exc dated the 16th April 1938 /

D THE MADRAS MATCHES (EXCISE DUTY) SUPPLEMENTARY ORDER, 1938

In exercise of the powers conferred by section 18 of the Matches (Excise Duty) Act, 1934 (XVI of 1934), the Central Government is pleased to make certain rules for the purpose of regulating the issue of matches out of the premises of a manufactory situated in the Province of Madras

CHAPTER I

1 *Short title, commencement and definitions* (1) This Order may be called "The Madras Matches (Excise Duty) Supplementary Order, 1938"

(2) It shall come into force on the 1st April 1938 whereupon all rules made by the Provincial Government of Madras under section 6 of the Matches (Excise Duty) Act, 1934 (XVI of 1934) shall be cancelled. This cancellation shall not, however, have effect as regards anything done, or any offence committed or any fine or penalty incurred, or any proceedings instituted before the said date

2 In this Order unless there is anything repugnant in the subject or context

(i) "the Act" means the Matches (Excise Duty) Act, 1934 (XVI of 1934),

(ii) "India" means India as defined in the General Clauses Act, 1897 (X of 1897) and includes all foreign possessions on the continent of India, not protected by a customs cordon,

(iii) "the Order" means the Matches (Excise Duty) Order, 1934,

(iv) "Collector" means the Assistant Commissioner of Salt Revenue in whose jurisdiction the manufactory is situated and includes any officer specially authorized by the Collector of Salt Revenue, Madras, with the special or general consent of the Central Board of Revenue to exercise throughout the Province of Madras or any specified area therein all or any of the powers of a Collector under this Order

(v) "Inspector" means the Inspector of the Salt Revenue Department in charge of the Circle in which the manufactory is situated

(vi) "Supervising Officer" means an officer appointed by the Collector of Salt Revenue, Madras, to exercise the powers and perform the duties of Supervising Officer under this Order,

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- (vii) Peon means a subordinate of the Madras Salt Department appointed to guard the premises and to prevent the removal of splints veneers matches and banderols contrary to this Order
- (viii) Form means a Form set out in the Schedule appended to this Order
 Provided that Form A and Form B shall mean Form A and Form B appended to the Order
- (ix) Bonded warehouse means a compartment or room of the manufactory or a separate place where finished matches are stored pending their removal for consumption subject to the payment of duty under clause 9 of Chapter III or clause 11 or clause 46 of Chapter VII of the Order
- (x) Booklet means a folding or collapsible packet in the form of a book containing matches
- (xi) Case means a packed box containing a number of gross packets of boxes or booklets containing matches
- (xii) Duty means the duty payable under the Act
- (xiii) Licence means a licence in Form A granted for the manufacture of matches under clause 4 of the Order
- (xiv) Licensee means any person firm or company holding a licence in Form A and includes any agent or other person acting on his or its behalf
- (xv) Manufacturing or finishing room means a room or rooms or a compartment or compartments set apart in the manufactory where matches in the finishing or finished stage before banderols are affixed to them are stored during the absence of the Supervising Officer or at such other times as may be necessary to prevent the illicit removal of matches from the manufactory
- (xvi) Manufactory means a manufactory as defined in the Act working under a licence in Form A appended to the Order and under bonded control and subject to the supervision of the Madras Salt Department
- (xvii) Packet means a packed or wrapped parcel containing a number of gross of boxes or booklets with matches
- (xviii) Premises means the premises of the manufactory described in the schedule attached to the licence in Form A appended to the Order and includes the bonded warehouse

CHAPTER II

3 (1) *Issue of licence and licensed premises* An owner of a manufactory who intends to apply for or has obtained a licence under section 9 of the Act shall apply to the Collector for the appointment of a bonded warehouse or warehouses wherein the matches manufactured on the licensed premises shall be stored for issue

(2) The Collector shall on receipt of such application cause enquiries to be made regarding the suitability or otherwise of a godown or other premises for use as a bonded warehouse and on being satisfied that it is suitable, appoint such godown or other premises, as the case may be, as a bonded warehouse

4 The dipping room where dipped splints in frames are allowed to dry, if this process is not conducted in the manufactory or finishing room, and the place set aside as a bonded warehouse, shall be approved by the Collector before they are used as such. The dipping room as well as the bonded warehouse shall be secured with a strong Government lock, the key of which shall be in the custody of the Supervising Officer and the rooms shall be opened as and when required for transactions. These rooms may also be secured by locks of the licensee provided that he shall remove the locks and open the rooms as and when required by the Supervising Officer or any other Inspecting Officer, at any time during day or night

5 Every manufactory and the bonded warehouse attached to it shall be closed on 'close holidays' and shall be open on other days, only during such hours and under such conditions as may be fixed by the Collector of Salt Revenue. It will however be open to the Collector of Salt Revenue to permit work or transactions in the manufactory or bonded warehouse outside the regular working hours of the factory or on close holidays, subject to the payment of overtime fees at such rates as may be fixed by the Collector of Salt Revenue, by special or general order or rule made under any provision contained in this Order

Explanation "Close holidays" means Sundays, New Year's day, Good Friday, the King-Emperor's Birthday and Christmas day

6 Subject to the conditions in clauses 4 and 5, the lock on the bonded warehouse shall be removed only for receipts and issues, inspection by an inspecting officer, and for any other purposes which may be permitted by the Collector. The lock shall be put on immediately after the purpose for which the warehouse was opened, is accomplished

7 The entrance to every manufactory or finishing room shall be secured with a strong Government lock when there are no transactions, if so required by the Collector and not otherwise, and if the licensee so desires, the entrance may also be secured with his lock. The key of

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the Government lock shall be in the custody of the Supervising Officer. The licensee shall remove his lock as and when required by the Supervising Officer.

CHAPTER III

8 *Banderols* —All the banderols supplied by the Treasury Officer whether for cash or on credit shall be delivered to the licensee or his agent sealed with the Treasury seal and the licensee or his agent shall take delivery of the banderols and hand them over to the Supervising Officer who shall deposit them in the bonded warehouse or a room specially set apart for the storage of banderols and enter the receipt in Form M E 1. The licensee or his agent may obtain banderols from the Supervising Officer as and when they are required during the working hours of the manufactory.

9 (1) When the licensee desires to purchase banderols for cash he shall present to the Treasury Officer an indent in Form M F 7 countersigned by the Supervising Officer and a chalan in triplicate containing particulars of the number and class of banderols required and the cost price of the number of each class less rebate if any allowed on a rebate certificate. The Treasury Officer after complying with the indent shall return the original of the chalan with him, hand over the duplicate to the licensee and send the triplicate to the Supervising Officer who shall file it in support of the entry of receipt in the M E 1 register after sending copies to the Inspector and Collector.

(2) When the licensee desires to purchase banderols on credit subject to the condition in clause 10 he shall present a requisition in Form M E 8 to the Supervising Officer who after scrutinising the requirements in detail with reference to the security furnished as required by clause 10 and the balance of credit outstanding against him shall pass the indent for supply to such extent as may be permissible under clause 11 and give it to the licensee who shall present it to the Treasury Officer. The Treasury Officer shall after complying with the requisition whether in whole or in part advise the Supervising Officer as to the number and class of banderols issued and the cost price to be recovered from the licensee. The Supervising Officer shall file the advice in token of entry of receipt of the banderols in the M F 1 register after sending copies to the Inspector and Collector.

10 A licensee who desires to obtain banderols on credit under clause 46 of the Order shall execute a trust receipt and furnish to the Collector a security bond in such form as may be prescribed by the Collector of

Salt Revenue for adoption, either generally or in the particular case, to the satisfaction of the Collector

Provided that if the licensee is unable to furnish smecties to the satisfaction of the Collector, he shall deposit with the Collector, cash, Government Promissory Notes, Savings Bank deposit endorsed to the Collector or Post Office Cash certificates of sufficient value, or mortgage to Government the manufactory and plant and all accessories therein, to cover the value of the banderols to be supplied on credit from time to time. If the estimated value of the manufactory with its plant and all its accessories is not sufficient to cover the value of the banderols required on credit the licensee shall, in addition to the mortgage of the manufactory and its plant and accessories, furnish smecties or security as aforesaid, for such amount as may be fixed by the Collector. In the case of deposit of Government Promissory Notes, the face value thereof shall exceed, by not less than 10 per cent, the value of banderols to be supplied from time to time

11 The Collector shall after the conditions in clause 10 have been complied with, authorize the sale of banderols on credit to the licensee and communicate to the Treasury Officer and the Supervising Officer full particulars of the securities deposited, and the extent of credit granted. The cost of banderols sold on credit excluding the cost of banderols affixed to boxes kept in the bonded warehouse shall not at any time exceed the amount of security furnished by him. The number of banderols to be supplied at a time shall not exceed the average output of the manufactory for one week if the licensee applies for banderols once a week or for three days if he applies twice a week and for two days if he applies three times a week. The supply of banderols on credit shall not be made oftener than three times a week

12 The Treasury Officer shall for the first time when banderols are issued on credit, advise the Supervising Officer of the number and class of banderols issued on credit, and their cost price, and thereafter the Treasury Office shall advise the Supervising Officer from time to time, of the amounts paid by the licensee towards the cost of the banderols, and the number and class of banderols issued on credit and their cost price

13 (1) The licensee shall submit to the Inspector through the Supervising Officer on or before the 5th day of each month a statement, for the preceding month, showing

- (i) the number of banderols in hand on the first day of the month;
- (ii) the number received during the month,
- (iii) the number used during the month,
- (iv) the number rendered unseviceable, and
- (v) the balance on hand on the last day of the month

The Inspector shall forward the statements to the Collector after taking necessary extracts

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(2) Separate statements shall be submitted for banderols purchased for cash and for those purchased on credit

14 Banderols purchased for cash and those purchased on credit shall be kept in separate lots in the bonded warehouse or any other room set apart for the purpose which shall be secured by a strong Government lock the key of which shall be in the custody of the Supervising Officer. The packets containing banderols purchased on credit shall be marked by the Supervising Officer in red with the letters Credit. The banderols shall be accounted for separately in the M E 1 register both by the Supervising Officer and by the licensee

15 The licensee shall deliver to the custody of the Supervising Officer from day to day such of the banderols as have become unserviceable before they have been affixed to boxes or booklets. The Supervising Officer shall make immediate enquiries into the matter and on being satisfied that the banderols in question have not been used previously on a box or booklet which has been issued from any manufactory and that the figure 1 2 4 6 or 8 occurring in the figures 12 20 40 60 or 80 printed on the banderols to indicate the class thereof has not been damaged or torn take them over from the licensee deposit them in the bonded warehouse or room set apart for the storage of banderols and make a note of the receipt of such banderols in the remarks column of the M E 1 register against the date. If the figure 1 2 4 6 or 8 aforesaid is defaced or torn the Supervising Officer shall not accept delivery of the banderols and the licensee shall be liable to pay the full price thereof

16 Banderols whether purchased for cash or on credit which have become unserviceable before being affixed to boxes or booklets shall be produced once a month together with a certificate of the Supervising Officer that they have not been previously used before the Inspector who after examining the banderols shall forward the refund application to the Collector with his remarks. The Collector will after further scrutiny pass orders on the application of the licensee for the refund of the cost price of the banderols produced. Similarly an application for the refund of the cost price of banderols on boxes of matches which have been destroyed as unserviceable within the factory under the orders of the Collector shall be supported by a certificate of the Supervising Officer that the matches have been destroyed. If the Collector sanctions the refund the licensee may produce the refund voucher at the Treasury and receive payment or allow the amount to be set off against the cost of banderols purchased by him

In the case of banderols purchased on credit the refund of the cost price shall be sanctioned only after the cost of the banderols used in the month has been remitted into the Treasury

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CHAPTER IV

17 *Transfer of matches from the finishing room of the manufactory to the bonded warehouse* The packing of matches into boxes or booklets and the affixure of banderols thereto, shall be done only during such hours and under such conditions as may be fixed by the Collector of Salt Revenue under clause 5. The packing of boxes or booklets into packets and of packets into cases shall be done only in the finishing room and in the presence of the Supervising Officer, after the boxes or booklets have been banderolled in accordance with the Act and the Order.

18 The Supervising Officer shall see that the banderols are properly affixed to boxes or booklets so that they cannot be opened without tearing the banderols, and check the contents of each case, package or packet and the number of matches contained in at least one box in every 10 gross of boxes before they are banderolled.

19 No packet or case containing boxes or booklets of matches shall be closed and reckoned as a unit except when a banderol of the appropriate class has been affixed to each box or booklet in the manner laid down in Chapter VII of the Order and in accordance with the notification of the Government of India in the Finance Department (Central Revenues), No 11-Central Excises, dated the 30th June 1931.

20 After each case, or packet is closed, the Supervising Officer shall endorse or impress thereon with a rubber stamp the word 'checked' and sign and date the same to obviate the necessity of the case, or packet being re-opened and examined in the bonded warehouse.

21 Each case, or packet shall contain only an integral number (whether one or more than one) of gross boxes or booklets of matches. The boxes or booklets in each case or packet shall contain the same number of matches on the average and shall, except in the case of matches exempted from being issued in boxes or booklets bearing banderols have affixed thereto banderols of the same class.

22 Cases, or packets of each class of matches shall bear separate consecutive numbers and shall specify the number of gross boxes in each.

Cases, or packets containing boxes or booklets of classes 1, 2, 3, 4 or 5 as specified in clause 42 (2) of the Order, shall be distinguished by the letters 'A', 'B', 'C', 'D' and 'E', respectively.

23 All boxes or booklets containing matches intended for export and on which no banderols have been affixed, and all loose matches to be exported, shall, before they are removed to the bonded warehouse, be packed into cases, or packets on which shall be pasted labels bearing the inscription "UNBANDEROLLED MATCHES FOR EXPORT."

MATCHES

24 No case packet box or booklet containing matches and no loose matches shall be removed to the bonded warehouse except with the permission of the Supervising Officer. Before removal to the bonded warehouse the licensee shall present an application in Form M E 3 A in duplicate to the Supervising Officer. Every such application shall be numbered consecutively. When a case packet box or booklet or any loose matches are removed to the bonded warehouse the Supervising Officer and the licensee shall each enter the quantity of matches removed in the register in Form M E 2.

25 *Storage into the bonded warehouse*—On the arrival of any cases packets boxes or booklets containing matches at the bonded warehouse the Supervising Officer shall after verifying the particulars mentioned in the application make the necessary entries in Form M E 4. In one of the copies of the application in Form M E 3 A he shall endorse the word Received sign and date the endorsement and deliver it to the licensee. In the duplicate copy he shall endorse the words Taken into account sign and date the endorsement and file it. The licensee shall make similar entries in the register in Form M E 4 to be maintained by him.

26 In case of doubt as to the affixture of banderols to boxes or booklets containing matches or the number of matches contained in a box or booklet or the number of boxes or booklets contained in a gross or the number of gross boxes or booklets in a case or packet the Supervising Officer shall require the licensee to open the case packet box or booklet and examine it in the presence of the licensee or any authorized agent or servant acting on his behalf. If the Supervising Officer finds any discrepancy between the actual contents of a case packet box or booklet and the details as entered in the application he shall seal the case packet box or booklet with his private seal retain the case packet box or booklet in the bonded warehouse and submit a report on the matter to the Inspector. The Inspector after due investigation shall take such action as may be necessary under the Act or the Order.

27 Separate compartments or separate divisions in the same compartment shall be allotted in the bonded warehouse for—

- (1) cases or packets containing boxes or booklets of matches on which banderols purchased for cash have been affixed
- (2) cases or packets containing boxes or booklets of matches on which banderols purchased on credit have been affixed and
- (3) cases or packets of unbanded matches intended for export

The cases or packets containing boxes or booklets of matches of each class shall be stored separately and cases or packets of different

MATCHES

sizes shall be stocked according to the average number of gross boxes or booklets in each, so as to facilitate inspection and check at, and issue from, the bonded warehouse

28 The removal of matches from the bonded warehouse to the manufactory or finishing room for reconditioning shall be under bond and under the supervision of the Supervising Officer provided that the licensee shall not claim a refund of the costs of banderols affixed to the boxes or booklets which must necessarily be destroyed in opening the boxes or booklets. When matches are removed from the bonded warehouse to be reconditioned, the quantity removed shall be entered as an issue in the appropriate column of the M E 4 register with the remark that the matches have been issued to be reconditioned

CHAPTER V

29 *Issue of matches from the bonded warehouse* No matches shall be issued out of the bonded warehouse except in accordance with the provisions of this Order or otherwise than under a permit issued by the Supervising Officer

30 *Banderolled matches* Every application for a permit under clause 32 shall be in Form M E 3-B, in duplicate, and shall be presented to the Supervising Officer at least one hour before the time fixed for the removal of the matches. Every such application shall be accompanied by a treasury receipt for the value of the banderols purchased

31 (1) When the treasury receipt produced shows payment for a greater number of banderols than that required for the boxes or booklets of matches contained in the cases, or packets removed, the Supervising Officer shall endorse on the obverse of the Treasury receipt

- (a) the serial number of the cases, and packets removed and the date of their removal,
- (b) the average number of matches contained in each box or booklet, and
- (c) the number and class of banderols used for the matches removed

The Supervising Officer shall make a similar endorsement on the Treasury receipt from time to time until all the banderols paid for under the Treasury receipt have been affixed to boxes or booklets of matches contained in the cases, or packets and such cases, or packets have been removed from the bonded warehouse

(2) The Treasury receipt shall be despatched to the Collector through the Inspector with a copy of the application in Form M E 3-B and the permit delivered at the gate on the date of issue, provided that

MATCHES

when the banderols used for the matches removed are less than the number of banderols for which a Treasury receipt has been obtained the receipt need not be despatched to the Collector but an intimation in Form M E 6 shall be sent to him of the quantity of matches actually removed and the number and date of the Treasury receipt in which the banderols have been paid for

32 (1) On receipt of an application in Form M E 3 B referred to in clause 30 the Supervising Officer shall issue a permit in Form M E 5

(2) The permit in Form M E 5 shall be in triplicate the original shall be retained by the Supervising Officer the duplicate shall accompany the consignment to be delivered to the peon on guard at the gate and the triplicate shall be delivered to the licensee to be sent with the consignment of matches to the destination

(3) The peon on guard at the gate shall detain the consignment and after satisfying himself that the number of cases or packets in the consignment is the same as that entered in the permit allow it to pass through the gate. He shall return the duplicate copy of the permit to the Supervising Officer endorsed by him in token of his having checked and passed the consignment. If the peon on guard finds that there is any difference between the number of cases or packets of matches in the consignment or the number of packets in each case as marked on it and the number shown in the permit he shall not allow the consignment to pass through the gate but shall detain it and report the matter to the Supervising Officer who shall thereupon immediately check the consignments and in the event of his finding any case or packet or cases or packets in excess take such action as is prescribed under the Act or the Order or obtain the orders of the Collector who if he considers it necessary shall refer the matter to the Collector of Salt Revenue

33 When an application in Form M E 3 B is presented to the Supervising Officer for removal of matches contained in boxes or booklets on which banderols purchased on credit have been affixed the licensee shall if he has paid for the banderols on the boxes or booklets to be removed attach the Treasury receipt in token of payment of the cost price of the banderols and the Supervising Officer shall issue a permit as laid down in clause 32 and deal with the Treasury receipt as indicated in clause 31 according as the boxes or booklets are removed on the same date or on different dates

If the cost price of the banderols has not been paid for the Supervising Officer shall after scrutinizing the amount of credit outstanding with the licensee which should be furnished by the Treasury Officer as enjoined by clause 12 and the amount of deposit or security issue a permit as laid down in clause 32

MATCHES.

In other respects, clauses 29 to 32 shall apply as in the case of removal of matches in boxes or booklets to which banderols purchased for cash have been affixed

34 *Unbanded matches* When a licensee desires to export unbanded matches from the bonded warehouse to any place outside India, he shall present an application in Form M E 3-B to the Supervising Officer

35 On receipt of the application from the licensee under clause 34, the Supervising Officer shall scrutinize the details furnished by the licensee and issue a permit in Form M E -5 in quadruplicate and permit the removal of the consignment from the bonded warehouse. The original permit shall be retained by the Supervising Officer. The duplicate shall be delivered to the peon at the gate as required by sub-clause (2) of clause 32, the triplicate shall accompany the consignment to its destination, and the quadruplicate shall be delivered to the licensee who shall, in the case of export by land, produce it before the Officer in charge at the Land Customs Station (Chowkie) or a verifying officer at such other places as may be prescribed by rule or order, and in the case of export by sea, before the Chief Customs Officer at the port of export. The licensee shall obtain an endorsement on the permit from one of the aforesaid officers that the consignment has passed out of the limits of British India or has been exported from a British Indian port and shall return the permit so endorsed to the Supervising Officer within a week. The Supervising Officer shall send the permit to the Collector through the Inspector with the licensee's application for refund of duty from the amount of duty assessed under clause 9 of the Order

CHAPTER VI

ACCOUNTS

36 *Matches* The Supervising Officer and the licensee shall each maintain a register in Form M E 2 showing daily the quantity of matches produced and the quantity sent into the bonded warehouse. At the end of the month, the totals in the M E 2 register shall be transcribed into a register in Form M E 2-A. Separate pages shall be allotted in both the registers for unbanded matches intended for export and for matches which have been exempted from being packed into boxes and banded. The licensee as well as the Supervising Officer shall also maintain a register in Form M E 4 showing the quantity of matches received into, and the quantity issued from, the bonded warehouse daily. Separate pages shall be allotted in both the registers for the various classes of boxes specified in clause 42(2) of the Order and 'unbanded' matches for export. At the end of the month the totals in the M E 4 register shall be transcribed into a register in

MATCHES

Form M E 4 A showing the receipts and issues for each month. The M E 2 and M E 4 registers shall be written up daily. The entries in the registers maintained by the licensee shall be compared daily by the Supervising Officer with the entries in his register and he shall initial the licensee's register in token of check. Should there be any discrepancy between the two registers the entries in the registers maintained by the licensee shall be reconciled with those in the registers maintained by the Supervising Officer and if they cannot be reconciled the matter shall be reported to the Collector through the Inspector for orders.

37 The monthly return in Form B prescribed by clause 8 of the Order shall be submitted to the Collector through the Supervising Officer. The Supervising Officer shall check the entries in the return with an extract of the monthly totals as entered in the M E 2 A and M E 4 A registers. If he finds that the entries agree he shall submit the return with the extract of the totals in the M E 2 A and M E 4 A registers to the Collector through the Inspector with an endorsement to the effect that the return has been checked and found correct. If there is any discrepancy between the return in Form B and the M E 2 and M E 4 registers the Supervising Officer shall return it to the licensee for reconciliation. If the licensee is unable to reconcile the entries so as to bring them into agreement with those recorded in the M E 2 A and M E 4 A registers the Supervising Officer shall report the matter to the Collector for orders.

38 The Supervising Officer shall maintain a daily register in Form M E 1 showing the receipts of banderols purchased for cash from the Treasury and of the issues to the licensee. The licensee shall maintain a daily register in Form M E 1-A showing the opening balance of banderols with him, receipts from the Supervising Officer, the number used on the boxes of matches sent to the bonded warehouse, the number damaged and unaccounted for, and the balance with him. On the first day of the following month he shall submit to the Supervising Officer an extract of the totals in the register in Form M E 1 A. The Supervising Officer shall check the accuracy of the statement with the entries in the register in Form M E 1 maintained by him, submit the return received from the licensee together with an extract of the totals in the register in Form M E 1 A to the Collector through the Inspector. From these returns the Collector shall check the issues of banderols from the Treasury, the duty collected, the number of banderols rendered unserviceable, the number purchased for cash, and the number remaining with the licensee at the end of the month and trace its disposal in the subsequent months. He shall also check whether the number of banderols on the boxes or bollets of matches issued from the bonded warehouse during a particular period exceeds or not the banderols purchased.

MATCHES

39 In regard to banderols purchased on credit, the Supervising Officer shall maintain a separate account of the banderols received and of those issued to the licensee in Form M E 1. Both the Supervising Officer and the licensee shall maintain a daily account in Form M E 1-B of the number of banderols received from the Supervising Officer, used, rendered unserviceable and remaining to be accounted for, with the balance of duty to be paid by the licensee, provided that the cost of banderols is paid from time to time on the boxes or booklets of matches as they are removed from the bonded warehouse, but if the licensee is permitted by the Collector to remove matches from the bonded warehouse before payment of the cost of banderols on the boxes or booklets removed, the Supervising Officer and the licensee shall maintain an account in Form M E 1-C to show daily the amount to be recovered from the licensee on the banderols issued from the Treasury on credit. At the end of the month, the licensee shall submit an abstract of the totals of the register in Forms M E 1-B and M E 1-C, if one is maintained, to the Supervising Officer who shall after comparing the entries with those in his register, submit the extracts to the Collector through the Inspector with an extract of the total in Form M E 1. In the case of banderols issued on credit, the Supervising Officer shall send daily extracts from the M E 1 and M E 4 registers to the Treasury Officer to enable the latter to know the number of unused banderols in bond and the number on the boxes in the bonded warehouse. Copies of these extracts should also be sent to the Inspector and Collector.

40 Separate registers as mentioned in the foregoing clauses shall be maintained and separate returns prepared for

- (i) boxes or booklets of banderolled matches the banderols on which have been paid for in cash
- (ii) boxes or booklets of banderolled matches the banderols on which have been purchased on credit and
- (iii) boxes or booklets of unbanderolled matches (a) exempted from the affixture of banderols to the boxes or booklets and (b) intended for export

41 The accounts of banderols kept at Treasuries and in the manufactory and bonded warehouse shall be in gross numbers and units. In the case of damaged banderols, the number damaged and the balance remaining after accounting for them shall be in gross numbers and units.

CHAPTER VII

42 *General* If there are two or more exits from a bonded warehouse or manufactory, matches shall be removed therefrom only through the main gate where a peon shall be posted on guard duty.

MATCHES

43 All the gates in the manufactory shall be locked by the licensee before sunset or if the work in the premises ceases earlier immediately after the cessation of work and the licensee shall have the keys in his possession. If the licensee desires access to the premises in cases of emergency he shall open only the lock on the main gate and he shall relock it when he has finished his business in the premises.

44 No matches shall be removed from the manufactory or bonded warehouse except in accordance with the directions contained in this Order.

If any matches are removed by any employee from a manufactory in contravention of the conditions hereinbefore prescribed the licensee shall be held responsible for such removal and be liable to be dealt with according to the provisions of the Act of the Order and of rules and orders made under the Act or the Order as if he had removed the matches himself.

45 Persons coming into or going out of the manufactory or bonded warehouse as well as articles brought thereinto or sent out therefrom shall be liable to be searched or examined by the peon on guard at the main gate.

46 The licensee shall if so required by the Collector provide at the main gate of the manufactory a small shed suitable for the accommodation of the peon on guard there.

47 The licensee and his agents and servants shall carry out all orders issued by the Supervising Officer or his assistant in the due performance of his duty under the Act the Order and the provisions contained in this Order.

48 The licensee and his agents and servants shall comply with all orders issued by the Collector of Salt Revenue or the Collector or Inspector for carrying out the provisions contained in this Order and to facilitate their enforcement.

49 The Collector of Salt Revenue may by a special order, exempt any manufactory or bonded warehouse from the operation of any provision contained in this Order.

THE SCHEDULE.

FORM M E 1

(*Valde* clauses 8, 9, 14, 15, 38 and 39)

Register of receipts and issues of Banderols at _____ the Manufactory of _____

Date	Opening balance	Received from Treasury	Total	Issued	Balance	Duty on the balance of banderols in Stock	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	

Class of banderols					Class of banderols					Class of banderols					Class of banderols					(8)
1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	
Grosses	Singles	Grosses	Singles	Grosses	Grosses	Singles	Grosses	Singles	Grosses	Grosses	Singles	Grosses	Singles	Grosses	Grosses	Singles	Grosses	Singles	Grosses	

MATCHES

MATCHES

FORM M E 1 B

(Vide clause 39)

Part I —Statement showing the receipts transfers to the Bonded Warehouse and balance of banderols purchased on credit with the licensee

with the license														
Date	Opening balance					Received during the day					Total			
(1)	(2)					(3)					(4)			
Class of banderols														
Class of banderols					Class of banderols					Class of banderols				
1	2	3	4	5	1	2	3	4	5	1	2	3	4	5
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Singles	Singles	Singles	Singles	Singles	Singles	Singles	Singles	Singles	Singles	Singles	Singles	Singles	Singles	Singles

FORM M E 1-B —contd

(Vide clause 39)—contd

Part I — Statement showing the receipts, transfers to the Bonded Warehouse and balance of banderols purchased on credit with the licensee—contd

Date	Transferred to the Bonded Warehouse.	Damaged in process and handed over to the Supervising Officer					Balance with the licensee							
(1)	(5)	(6)					(7)							
Class of banderols		Class of banderols					Class of banderols							
1	2	3	4	5	1	2	3	4	5	1	2	3	4	5
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses
Grosses														

MATCHES

FORM M E I B —contd.

Part II —Statement of Banderols purchased on credit or boxes with the Bonded Warehouse the receipts issues and closing balance in the Bonded Warehouse

Date	Opening balance of banderols affixed to boxes in the Bonded Warehouse	Received in the Bonded Warehouse	Total
(1)	(8)	(9)	(10)
	Class of banderols	Class of banderols	Class of banderols
1	2	3	4
5	6	7	8
9	10	11	12
13	14	15	16
17	18	19	20
21	22	23	24
25	26	27	28
29	30	31	32
33	34	35	36
37	38	39	40
41	42	43	44
45	46	47	48
49	50	51	52
53	54	55	56
57	58	59	60
61	62	63	64
65	66	67	68
69	70	71	72
73	74	75	76
77	78	79	80
81	82	83	84
85	86	87	88
89	90	91	92
93	94	95	96
97	98	99	100

Part II —Statement of Banderols purchased on credit or boxes with the Bonded Warehouse, the receipts, issues and closing balance in the Bonded Warehouse—*contd*

MATCHES

[illegible]

MATCHES.

FORM M E 1-B—*contd*

Part IV —Duty corresponding to the entries in Part II.

Duty on banderols in Bonded Warehouse (20)					Duty on receipts in Bonded Warehouse (21)					Total (22)				
Class of band rolls					Class of banderols					Class of banderols				
Total					Total					Total				
1	2	3	4	5	1	2	3	4	5	1	2	3	4	5
Rs a	Rs a	Rs a	Rs a	Rs a	Rs a	Rs a	Rs a	Rs a	Rs a	Rs a	Rs a	Rs a	Rs a	Rs a

(Vide clause 39)

Statement showing the duty on banderols purchased on credit from the Treasury remittance made by the licensee and the balance of cost price of banderols to be recovered

Date (1)	Duty outstanding with the licensee (2)	Duty on receipt of banderols from the treasury (3)	Total (4)
	Class of banderols	Class of banderols	Class of banderols
	Total	Total	Total
	1 2 3 4 5	1 2 3 4 5	1 2 3 4 5
	Rs a Rs a Rs a Rs a Rs a	Rs a Rs a Rs a Rs a Rs a	Rs a Rs a Rs a Rs a Rs a

FORM E 1 C—contd

FORM E I C—contd

Remittances made by the licensee (5)						Remission on damaged banderols (6)					Balance to be recovered from the licensee (7)					Remarks (8)	
Class of banderols						Class of banderols					Class of banderols						
1	2	3	4	5	Total	1	2	3	4	5	Total	1	2	3	4	5	Total
Rs 1	Rs 1	Rs 1	Rs 2	Rs 3	Rs 3	Rs 1	Rs 2	Rs 3	Rs 4	Rs 5	Rs 5	Rs 1	Rs 2	Rs 3	Rs 4	Rs 5	Rs 5

MATCHES

FORM M E-2

(Vide clauses 24, 36 and 37)

Manufactory of

Matches Manufactured																
	Class 1			Class 2			Class 3			Class 4			Class 5			
(1)	Number of cases/packets —number of gross in each	Number of gross boxes or booklets	Total number of gross boxes or booklets	Number of cases/packets —number of gross in each	Number of gross boxes/ booklets	Total number of gross boxes/booklets	Number of cases/packets —number of gross in each	Total number of gross boxes/booklets	Total number of gross boxes/booklets	Number of cases/packets —number of gross in each	Number of gross boxes or booklets	Total number of gross boxes/booklets*	Number of cases/packets —number of gross in each	Number of gross boxes or booklets	Total number of gross boxes or booklets	Total number of gross boxes/ booklets
(2)																
(3)																
(4)																
(5)																
(6)																
(7)																
(8)																
(9)																
(10)																
(11)																
(12)																
(13)																
(14)																
(15)																
(16)																
(17)																

Removed to Bonded Warehouse																
	Class 1			Class 2			Class 3			Class 4			Class 5			
(1)	Number of cases/packets —number of gross in each	Number of gross boxes/ booklets	Total number of gross boxes/booklets	Number of cases/packets —number of gross in each	Number of gross boxes/ booklets	Total number of gross boxes/booklets	Number of cases/packets —number of gross in each	Number of gross boxes/ booklets	Total number of gross boxes/booklets	Number of cases/packets —number of gross in each	Number of gross boxes or booklets	Total number of gross boxes or booklets	Number of cases/packets —number of gross in each	Number of gross boxes or booklets	Total number of gross boxes/ booklets	Serial number of cases or packets produced
(18)																
(19)																
(20)																
(21)																
(22)																
(23)																
(24)																
(25)																
(26)																
(27)																
(28)																
(29)																
(30)																
(31)																
(32)																
(33)																
(34)																
(35)																

Here enter under each
date serial number
assigned to cases or
packets produced and
those taken into bondSerial number
of cases or
packets re-
moved to the
bonded ware-
house

MATCHES

FORM M E 3-A

(Vide clauses 24 and 25)

Application for removal of matches from the manufacturing store to the bonded warehouse of *manufactory*

No

Date

19

To

The Supervising Officer,

Manufactory

Sir,

Please permit me to remove from the manufacturing store to the bonded warehouse, matches as detailed below —

		Class			
1	2	3	4	5	

Number of cases or packets

Number of gross boxes or booklets in each
case or packet

Loose matches

Total number of gross boxes or booklets

Licence holder

NOTE (1) —The cases or packets bear the following serial numbers —

—

NOTE (11) —Class refers to the classes of boxes or booklets specified in clause 42 (2) of the Matches (Excise Duty) Order, 1934

(Vide clauses 25, 28, 36, 37 and 39.)

bonded warehouse of

[illegible]

NOTE —The serial numbers on cases/packets removed from the bonded warehouse should be noted in the remarks column against the dates of issue

(Vide clauses 25, 28, 36, 37 and 39)

bonded warehouse of

(1)	Date
(15)	Permit number
(16)	Number of cases/packages Number of gross in each
(17)	Number of gross boxes/ booklets
(18)	Total number of boxes/booklets
(19)	Duty to be levied
(20)	Destroyed or sent back for reconditioning Number of cases/packages Number of gross in each
(21)	Number of gross boxes/ booklets
(22)	Total number of gross boxes/booklets
(23)	Total Number of cases/packages Number of gross in each
(24)	Number of gross boxes/ booklets
(25)	Total number of gross boxes/booklets
(26)	Balance Number of cases/packages Number of gross in each
(27)	Number of gross boxes/booklets
(28)	Total number of gross boxes/ booklets
(29)	Duty on the balance
(30)	Remarks

NOTE —The serial numbers on cases/packets removed from the bonded warehouse should be noted in the remarks column against the dates of issue

(Vide clauses 36 and 37)

bonded warehouse of

[illegible]

MATCHES

FORM ME 5

(Vide clause 35)

Permit for the issue of matches from the bonded warehouse of

No

Dated

19

to remove from the bonded warehouse
issue to the person mentioned below —is hereby permitted
cases or packets of matches for

Name

Address

Class 1 Class 2 Class 3 Class 4 Class 5.

Number of cases or packets

Serial number of the cases or packets

Number of gross boxes or booklets in each
case or packet

Total number of gross boxes or booklets

Total

Duty paid, Rs

Treasury Receipt No dated of Treasury

The consignment shall pass through the gate

Supervising Officer, Bonded Warehouse.

NOTE (1) —To be printed in triplicate

NOTE (11) —Class refers to the classes of boxes or booklets specified in clause 42 (2)
of the Matches (Excise Duty) Order, 1934NOTE (111) —Claims for refund in case of export shall be supported by a certificate of
shipment outside IndiaChecked the contents according to the details of permit and passed out of
the gate as follows —

Number of cases or packets

Number of gross boxes or booklets in each case, or packet

Total Number of boxes or booklets

Number of loose matches

Serial number

Peon on guard duty.

MATCHES

FORM ME 6

(Vide clause 31)

Letter of intimation

No

Dated

19

To

The Collector
Treasury Officer

Sir

I have this day issued matches from the bonded warehouse particulars of which are noted below the cost of banderols of which has been paid under the following treasury receipts —

(i) Name

Address

(ii) Treasury Receipt

No

dated

No

dated

No

dated

(iii)

Class 1 Class 2 Class 3 Class 4 Class 5

Number of case or packets

Serial number of cases or packets

Number of gross boxes or booklets in each
case or packet

Total number of boxes or booklets

Duty paid Rs

Treasury Receipt No

dated

of

Treasury

Supervising Officer

Copy to the Treasury Officer

NOTE.—Class refers to the classes of boxes or booklets specified in clause 42 (2) of the Matches (Excise Duty) Order 1934

FORM ME 7

(Vide clause 9)

Indent for the Purchase of Banderols for Cash

(In triplicate)

To

The Treasury Officer

Sir

Please supply me with banderols particulars of which are furnished below for which I enclose a chalan for the remittance of Rs

Class
1

Class
2

Class
3

Class
4

Class
5

less rebate

1 The indent particulars of which are given above may be complied with The factory is not a cottage factory

2 A rebate certificate has been granted in Collector's No dated and is current up to

Supervising Officer

NOTE.—The word not will be deleted in the case of cottage factories and paragraph 2 in case of factories which are not working under the rebate certificate

To be deleted where no certificate issued by the Collector is in force

MATCHES

FORM M E 8

(Vide clause 9)

Requisition for the Supply of Banderols on Credit

To

The Supervising Officer,

Manufactory

Sir,

Dated

19

I/We have this day in my/our Manufactory the undermentioned quantities of banderols—

Class of Banderols	Number of gross		Value	
	Gross	Singles	Rs	A P
Class 1				
Class 2				
Class 3				
Class 4				
Class 5				
Total				

2 Please ask the Treasury Officer to supply me/us with banderols of the following denomination on credit for use at my/our match manufactory

Date	Class of Banderols	Number of gross required	Value	
			Rs	A P
	Class 1			
	Class 2			
	Class 3			
	Class 4			
	Class 5			
Total				

Licensee

Forwarded to the Treasury Officer

2 The quantities of grosses of banderols indented for are due to him/them on credit and may/may not be issued (state the number of gross of banderols of each class to be issued according to credit balance or deposit or security)

Supervising Officer

[Finance Department (Central Revenues) Notification No 51 C Enc, dated the 1st April 1938]

MATCHES

E—THE NORTHERN INDIA MATCHES (EXCISE DUTY) ORDER 1938

In exercise of the powers conferred by sections 17 and 18 of the Matches (Excise Duty) Act 1934 (XVI of 1934) the Central Government is pleased to apply in the adapted form set out below certain provisions of the Sea Customs Act 1878 (VIII of 1878) and to make certain rules for the purpose of providing for the assessment and collection of the duty imposed by the first mentioned Act in the following Provinces namely—Bengal Assam Bihar United Provinces Punjab North West Frontier Province Central Provinces Delhi Ajmer Merwara and Baluchistan

CHAPTER I

SHORT TITLE COMMENCEMENT AND DEFINITIONS

1 (1) This Order may be called The Northern India Matches (Excise Duty) Order 1938

(2) It shall come into force on the 1st April 1938 whereupon the Matches (Excise Duty) Order 1934 [except the notifications of the Government of India in the Finance Department (Central Revenues) No 5 Central Excises dated the 3rd March 1934 No 14 Central Excises dated the 29th June 1934 and No 1 Central Excises dated the 22nd February 1936 issued in pursuance of clause 14 thereof] shall be cancelled in its application to the said Provinces and the rules made under section 6 and under clause (1) of sub section (2) and sub section (3) of section 18 of the first mentioned Act by the Governments of the Provinces named in the preamble shall also be cancelled These cancellations shall not however have effect as regards anything done or any offence committed or any fine or penalty incurred or any proceedings instituted before the said date

2 In this Order unless there is anything repugnant in the subject or context —

- (i) the Act means the Matches (Excise Duty) Act 1934 (XVI of 1934)
- (ii) India in clause 24 means India as defined in the General Clauses Act 1897 but in clauses 9 13 and 42 and for the purposes of any notification issued under clause 14 includes also all foreign possessions on the continent of India not protected by a customs cordon
- (iii) Northern India means the Provinces of Bengal Assam Bihar United Provinces Punjab North West Frontier

MATCHES

Central Provinces, Delhi, Ajmer-Merwara and Baluchistan,

- (iv) "Commissioner" means the Commissioner, Central Excises and Salt, Northern India,
- (v) "Deputy Commissioner" means the Deputy Commissioner, Central Excises and Salt, Northern India,
- (vi) "Assistant Commissioner" means the Assistant Commissioner of Central Excises and Salt, Northern India, in whose jurisdiction the manufactory is situated and includes any officer specially authorized to exercise throughout Northern India or any specified area therein all or any of the powers of the Assistant Commissioner under this Order,
- (vii) "Inspecting Officer" includes officers of the Central Excises and Salt Department, Northern India, not below the rank of Inspector and any officer of the Customs or Income tax Department authorized by the Commissioner, with the special or general consent of the Central Board of Revenue, to inspect the premises in which matches liable to duty or splints or veneers are possessed or manufactured and shall include an officer permanently stationed at the manufactory to supervise its operations,
- (viii) "Superintendent" means a Superintendent of the Central Excises and Salt Department, Northern India,
- (ix) "Deputy Superintendent" means a Deputy Superintendent of the Central Excises and Salt Department, Northern India,
- (x) "Inspector" means the Inspector of Central Excises and Salt Department, Northern India, appointed to supervise the working of the manufactory or any other officer duly empowered in this behalf by the Commissioner,
- (xi) "A finished match" is a match capable of being ignited by striking,
- (xii) "Bonded warehouse" means a warehouse or a part of the manufactory covered by a licence issued under section 9 of the Act approved by the Commissioner and used for the storage and issue of matches manufactured at the manufactory,
- (xiii) "Case" means a packed box or receptacle containing a number of gross of match boxes or booklets,
- (xiv) "Duty" means the duty payable under the Act

MATCHES

CHAPTER II

SPECIAL APPOINTMENTS AND DELEGATIONS

3 Unless the Central Government shall in any case otherwise direct the power of specially authorizing any officer to exercise throughout Northern India or any specified area therein all or any of the powers of an Assistant Commissioner under this Order shall be exercisable by the Commissioner

CHAPTER III

MANUFACTURE OF MATCHES

4 The Assistant Commissioner may issue to any person firm or company being the owner of a manufactory a licence in Form A appended to this Order to manufacture matches

Provided that the holder of such a licence shall not without the sanction of the Central Government be given a licence in respect of any other manufactory within the same district

5 The holder of a licence in Form A may manufacture matches subject to the conditions of his licence

6 The position of the premises covered by a licence to manufacture matches shall be clearly described in the licence and the licensee shall manufacture matches within the premises therein described and not elsewhere

Provided that subject to the observance of such conditions as may be prescribed in this behalf by the Commissioner the following processes may be carried on outside the licensed premises —

- (1) the making of boxes from veneers and papers supplied by the licensee and
- (2) the setting up of splints supplied by the licensee in frames also supplied by the licensee

7 Every holder of a licence in Form A shall keep a correct daily account in the form prescribed in the licence

8 Within five days after the close of each month every holder of a licence in Form A shall submit to the Assistant Commissioner a monthly return in triplicate in Form B appended to this Order showing the number of boxes of matches removed from the manufactory during that month

9 On receipt of the return referred to in Clause 8 the Assistant Commissioner shall after verification of the return of exports if any to places outside India and such other enquiry as he may deem fit assess the duty payable on matches (other than matches in boxes or

MATCHES

booklets bearing a banderol) removed from the manufactory. If the licensee fails to submit a return the Assistant Commissioner may make a summary assessment on such information as may be available. The amount assessed shall be communicated to the licensee who shall pay it into the Treasury by the end of the month following that for which the return was required to be made.

10 An Inspecting Officer may enter the premises of any holder of a licence in Form A and inspect the licence, the building, the machinery, the stocks of matches and of materials for use in manufacturing matches and the accounts.

11 A licensee shall not transfer his licence or sublet the licensed premises to any other person without the permission in writing of the Assistant Commissioner.

12 Any licensee who fails to keep a correct daily account or refuses to permit any authorized officer to enter the licensed premises and inspect the licence, building, machinery, stocks and accounts or transfers the licence or sublets the licensed premises to any other person without the permission of the Assistant Commissioner shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees or with both.

CHAPTER IV

REFUNDS AND REMISSIONS

13 Any person who exports from British India to any place outside India matches on which duty has been paid under the Act, shall, on production of satisfactory evidence before the Assistant Commissioner that the matches have been so exported and that the duty has been paid in respect of these matches, receive a refund of that duty.

14 The Central Government may, by notification in the official Gazette, exempt any matches from the whole or any part of the duty leviable thereon.

CHAPTER V

MANUFACTURE AND IMPORTATION OF SPLINTS AND VENEERS

15 A licence in Form A shall be deemed to authorize the holder thereof to manufacture splints and veneers to be used in the manufacture within his own manufactory of matches and match boxes.

16 The Assistant Commissioner may issue to any holder of a licence in Form A a licence in Form C appended to this Order to manufacture splints and veneers for use in the manufacture of matches in another

MATCHES

manufactory and may likewise use to any other person or company a licence in the same form to manufacture splints and veneers.

17 Any holder of a licence in Form C may manufacture and sell veneers subject to the conditions of his licence.

18 The position of the premises covered by a licence to manufacture splints and veneers shall be clearly described in the licence. The holder of the licence shall manufacture splints and veneers at the premises described therein and not elsewhere.

19 Every holder of a licence in Form C shall keep a daily account in the form prescribed in the licence.

20 An Inspecting Officer may enter the premises of the holder of a licence in Form C and inspect the licence, the stocks and the accounts.

21 The holder of a licence in Form C shall not assign or sublet the licensed premises to any other person without the sanction in writing of the Assistant Commissioner.

22 Any holder of a licence in Form C who refuses to permit any Inspecting Officer to enter the premises and inspect the licence, the stocks and accounts or transfers the licence or assigns it to any other person without the permission of the Assistant Commissioner shall be punishable with imprisonment or with fine which may extend to one month or with both.

23 The Chief Customs Officer for any port may refuse to grant to any person, firm or company a licence in Form C for the purpose of an Order to import splints and veneers.

24 The Assistant Commissioner may refuse to grant to any person or company a licence in Form D for the purpose of an Order to import splints and veneers by land into British India from any foreign country or subject to any prohibition for the time being in force under section 7 of the Act from the territories of the Princes or Chief of India.

CHAPTER II

MISCELLANEOUS

25 The duty on matches to which section 4 of the Act applies shall be at the rate of four annas per hundred matches or fraction thereof.

26 Every holder of a licence in Form C shall furnish such security as may be demanded by the Assistant Commissioner for the observance of the conditions of his licence and for the duty.

MATCHES

27 The period of a licence to manufacture matches or to manufacture splints and veneers or to import splints and veneers shall be from 1st April in any year or any later date on which the licence may be issued to the 31st March following

28 There shall be a counterpart for each licence and the counterpart shall be in the same form as the licence itself. The licensee shall, at the time his licence is delivered to him, be required to sign the counterpart of his licence in token of his acceptance of the conditions specified in the licence

29 A fee of rupees one hundred shall be payable for every licence to manufacture matches or to manufacture splints and veneers or to import splints and veneers for each year or part of a year

Provided that (i) a licence to manufacture splints and veneers shall be issued free on application to any holder of a licence in Form A, and

(ii) a licence to import splints and veneers at a Customs port shall be issued free to any holder of a similar licence available at any other Customs port

30 If the holder of any licence granted under this Order should lose his original licence the authority competent to grant the licence may issue a duplicate on payment of a fee of one rupee

31 The Assistant Commissioner who grants a licence under this Order may cancel it in case of a breach of any of the conditions therein or of the Act or of the provisions of this Order

32 The Assistant Commissioner shall permit the surrender of a licence issued under this Order on one month's written notice, and shall grant such refund, if any, of the whole or part of the fee paid for the year during which the licence is surrendered as the Commissioner may in each case determine

33 Every holder of a licence in Form A shall, before the expiry, cancellation or surrender of his licence, pay all the duty payable by him under the Act

Provided that if the licence is renewed on expiry the date on which payment is due shall be determined under clause 9

34 An appeal shall lie from any order of an Assistant Commissioner to the Deputy Commissioner, and from any order of the Deputy Commissioner to the Commissioner. No appeal shall lie from any appellate order of the Commissioner, but an appeal shall lie from any original order of the Commissioner to the Central Board of Revenue. The Central Government may revise any order passed under the Act from which no appeal lies

Provided that no order in revision shall be passed having an effect more prejudicial to the person concerned than the order under revision without such person being given an opportunity of stating his case

MATCHES

35 No appeal under clause 34 shall be admitted unless received by the appellate authority within three months of the date of the order against which the appeal is made

36 The Central Government may empower any officers to search any place vessel cart or means of conveyance for matches liable to duty and to seize and remove or detain any matches which may appear to them to have been illegally imported or manufactured or to have been issued from the manufactory or stocked or kept for sale in contravention of any direction or rule made under the Act

36 A Any person against whom a reasonable suspicion exists that he has been guilty of an offence under the Act or this Order may be arrested in any place by any officer of the Central Excises and Salt Department Northern India not below the rank of an Inspector

36 B Every person arrested on the ground that he has been guilty of an offence under the Act or this Order shall forthwith be taken before the nearest Magistrate If there is no Magistrate near at hand the arrested person shall be taken to the officer in charge of the Police Station within the jurisdiction of which he was arrested who shall produce the arrested person before the nearest Magistrate

36 C When any such person is taken before a Magistrate such Magistrate may if he thinks fit either commit him to goal or order him to be kept in the custody of the Police for such time as is necessary to enable such Magistrate to communicate with the proper officers of the Central Excises and Salt Department Northern India

Provided that any person so arrested committed or kept shall be released on giving security to the satisfaction of the Magistrate to appear at such time and place as such Magistrate appoints in this behalf

37 (1) Matches splints and veneers in respect of which breaches of the Act or of this Order have been committed shall together with the boxes packings or wrappings thereof be liable to confiscation which may without prejudice to the provisions of section 15 of the Act be adjudged subject to the provisions of clause 34 by the Assistant Commissioner

Provided that when adjudging confiscation the Assistant Commissioner shall give the owner an option to pay in lieu of confiscation such fine not exceeding one thousand rupees as he thinks fit

(2) Articles of which confiscation has been adjudged under sub clause (1) and in respect of which the option of paying a fine in lieu of confiscation has not been exercised shall be sold destroyed or otherwise disposed of in such manner as the Assistant Commissioner may direct

MATCHES

(3) Before matches confiscated under sub-clause (1) and ordered to be disposed of in a manner admitting of their passing into consumption, or matches to be returned to the owner in consequence of the exercise of the option conferred by the proviso to the said sub-clause are removed from official control, the Assistant Commissioner shall, if the matches do not bear proper banderols, cause to be affixed thereto proper banderols, which, if he so directs, may be affixed over the manufacturer's label

38 The Assistant Commissioner may accept from any person whose property is liable to confiscation under the Act or who is reasonably suspected of having committed an offence under the Act or under the provisions of this Order a sum of money not exceeding one thousand rupees in lieu of confiscation of goods or of punishment for breach of any provision of the Act or of this Order

39 If there is any doubt as to the average number of matches per box, the Assistant Commissioner or any officer not below the rank of Deputy Superintendent specially deputed by him for the purpose may, after giving notice of his intention to the owner of the manufactory, determine this number by causing samples to be taken, of at least one box in every ten gross of boxes and causing the number in each sample so taken to be counted and the duty payable shall be assessed on the results of this sampling

40 When duty has been short-levied through inadvertence, error, or misconstruction on the part of the Assistant Commissioner, or through mis-statement as to quantity or average number of matches per box on the part of the owner of the manufactory,

or, when any such duty after having been levied has been, owing to any such cause, erroneously refunded, the person chargeable with the duty so short-levied or to whom such refund has erroneously been made, shall pay the deficiency or repay the amount paid to him in excess, on demand being made within six months from the close of the month in respect of which the duty shall have been levied or from the date of making the refund

Provided that a person chargeable with duty short-levied as the result of an offence under the Act of which he has been convicted in Court shall pay the deficiency on demand being made at any time

41 No duty which has been paid and of which repayment wholly or in part is claimed in consequence of the same having been paid through inadvertence, error or misconstruction shall be returned unless such claim is made within six months from the date of such payment,

MATCHES

CHAPTER VII

BANDEROL REGULATIONS

42 The provisions of this Chapter apply to matches other than those intended for export from British India to a place outside India

43 (1) All matches issued from a manufactory shall be contained in boxes or booklets and the number of matches contained in a box or booklet shall not exceed eighty

(2) Any owner of a manufactory who issues matches in contravention of sub clause (1) shall be punishable with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both

44 The duty on matches shall be collected through the issue to owners of manufactories of the banderols required to be affixed to boxes or booklets of matches by the notification of the Government of India in the Finance Department (Central Revenues) No 11 Central Excises dated the 30th June 1934 and payment of the duty shall be made by the owners of manufactories depositing in the treasury the purchase price of the banderols affixed to boxes or booklets of matches issued from their manufactories

45 (1) The banderols to be affixed to boxes or booklets of matches shall be banderols manufactured in and issued from the Government Security Press Nasik

(2) Such banderols shall be of the following classes and shall be on sale at Government Treasuries at the following rates namely —

Class of Banderol	Price of Banderol
1 Banderols for boxes or booklets containing on an average not more than 40 matches	Per gross of banderol one rupee
2 Banderols for boxes or booklets containing on an average more than 40 but not more than 60 matches	Per gross of banderol one rupee and eight annas
3 Banderols for boxes or booklets containing on an average more than 60 but not more than 80 matches	Per gross of banderol two rupees
4 Banderols for boxes containing on an average not more than 12 matches of the type known as Bengal Lights	Per gross of banderols five annas
5 Banderols for boxes or packets containing on an average not more than 20 matches of the type known as Self lighting Birs	Per gross of banderols ten annas

(3) Special banderols of the above classes but of distinctive colour shall be provided for use exclusively on boxes or booklets of matches in respect of which a rebate of duty has been granted by rules made under section 19 of the Act

46 (1) Every box or booklet of matches, and where such boxes or booklets are issued in packets, each box or booklet of a packet, shall bear a banderol of the appropriate class described in sub-clause (2) of clause 45

(2) The special banderols referred to in sub-clause (3) of clause 45 shall not be affixed to boxes or booklets of matches other than those in respect of which a rebate of duty has been granted by rules made under section 19 of the Act

47. Every banderol shall be so affixed to the box or booklet that

- (a) the words and figures on the banderol specifying the maximum number of matches covered by the banderol are legible,
- (b) the box or booklet cannot be opened without tearing the banderol, and
- (c) in the case of a box, the ends of the banderol are covered by the manufactory's label

48 The name of the manufactory, or a distinguishing mark by which the manufactory or the manufacturer can be traced, shall be clearly shown on the manufactory's label affixed to packets, boxes or booklets. Where a distinguishing mark is used without the manufactory's name, specimens of the label shall be submitted to the Assistant Commissioner for his approval and record. A distinguishing mark may take the form of a special design on the label

49 (1) An owner of a manufactory shall receive a refund of the purchase price of any banderol not employed by him on a box or booklet issued from his manufactory on returning the banderol to the Assistant Commissioner

(2) An owner of a manufactory shall receive a refund of the purchase price of any banderol accidentally rendered unfit for use on a box or booklet on returning the damaged banderol to the Assistant Commissioner and satisfying the Assistant Commissioner that the banderol has not been used on a box or booklet issued from a manufactory

MATCHES

(3) If any matches contained in boxes to which banderols have been affixed are proved to the satisfaction of the Assistant Commissioner to have become unserviceable before they are issued from a manufactory the Assistant Commissioner may permit the boxes containing such matches to be destroyed under supervision and the owner of the manufactory shall receive a refund of the purchase price of any banderol so destroyed

50 (1) The Treasury Officer with the sanction of the Assistant Commissioner shall supply to any owner of a manufactory banderols for use on boxes or booklets of matches in the manufactory on such owner executing a bond or furnishing adequate security to the satisfaction of the Assistant Commissioner for the price of the banderols so supplied but no person shall unless generally or specially so authorized by the Assistant Commissioner issue from a manufactory any box or booklet bearing a banderol so supplied without paying into the Treasury the price of the banderol affixed to such box or booklet

(2) Whoever issues from a manufactory any box or booklet of matches in contravention of the provisions of sub clause (1) shall be punishable with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both

MATCHES

FORM A

LICENCE FOR THE MANUFACTURE OF MATCHES

(Vide clause 4)

District

Serial No. of Licence

Name of Licensee

Be it known that _____ resident of _____ is hereby authorised by the undersigned, Assistant Commissioner, Central Excises and Salt, Northern India, _____ Division to manufacture matches on the premises described in the Schedule attached from the date of this licence to the 31st day of March 19____, after which this licence will cease to have effect

It is required of the holder of this licence, as a condition of it remaining in force, that he duly and faithfully perform and abide by the following conditions Nos I to IX and in the case of expiry, cancellation or surrender of this licence, agree to abide by condition No X

I That he produce this licence on demand by any Inspecting Officer

II That he permit inspection of the licensed premises, the machinery, the stocks and the accounts by an Inspecting Officer

III That he do not transfer, or purport to transfer, this licence, or sublet the licensed premises to any other person without the permission in writing of the Assistant Commissioner

IV That he keep correct daily accounts in the following form, separate accounts being maintained for the various classes of boxes or booklets specified in sub-clause (2) of clause 45 of the Northern India Matches (Excise Duty) Order, 1938 and for matches to which clause (b) of section 4 of the Matches (Excise Duty) Act, 1934, applies

Matches Manufacture Account

Date	Opening Balance	Quantity manufactured	Quantity removed from manu- factory for consumption in India	Quantity removed for export out of India	Quantity destroyed by accident	Closing Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total						

NOTE —The word 'India' has the meaning assigned to it in clauses 9, 13 and 4 of the Northern India Matches (Excise Duty) Order, 1938

MATCHES

V That he furnish to the Assistant Commissioner within five days after the end of each calendar month a monthly return in form B appended to the Northern India Matches (Excise Duty) Order 1938 showing the quantity of matches removed from the licensed premises during the month

VI That he bring all splints or veneers purchased by him from a person holding a licence in Form C D or E to the licensed premises and that he issue no such splints or veneers out of the licensed premises except to a person licensed to manufacture matches in British India or in the territories of a Prince or Chief in India from which the bringing of matches into British India is not for the time being prohibited under section 7 of the Act

VII That he carry out without delay such structural alterations in the premises as the Assistant Commissioner may direct in order to facilitate supervision and regulate the issue of matches out of the manufactory

VIII That he make payment into the Treasury by the due date of the amount of duty to which he is assessed by the Assistant Commissioner

IX That he observe all the provisions of the Matches (Excise Duty) Act 1934 and of the Northern India Matches (Excise Duty) Order 1938 made thereunder

X That in the event of the expiry, cancellation or surrender of this licence he sell or otherwise dispose of stock if any of matches on which duty has not been paid and of unexpended splints and veneers in his possession to holders of a licence in Form A within such period as may be fixed by the Assistant Commissioner

This licence may be cancelled by the Assistant Commissioner if any breach of the Matches (Excise Duty) Act 1934 or of the Northern India Matches (Excise Duty) Order 1938 made thereunder or of any of the abovementioned conditions Nos I to IX is committed by the licensee or his partner or agent or any other person employed in the premises for which this licence is granted

Assistant Commissioner

Central Excises and Salt Northern India

Division

Licensee

Dated the

MATCHES

The Schedule above referred to

District

Tahsil or Township

Boundaries of Manufactory

North

South

East

West

FORM B

MONTHLY RETURN TO BE SUBMITTED BY HOLDER OF LICENSE TO MANUFACTURE MATCHES

(Vide clause 8)

Month 19

All figures to be in gross of boxes or booklets (if matches so packed) *

Opening Balance.	Matches manufac- tured during the month	Quantity removed from manu- factory for consumption in India	Quantity removed from manu- factory for export †	Quantity destroyed in in manu- factory	Closing Balance
(1)	(2)	(3)	(4)	(5)	(6)

NOTE —The word "India" has the meaning assigned to it in clauses 9, 13 and 42 of the Northern India Matches (Excise Duty) Order, 1938

* Separate entries to be made for each class of boxes or booklets specified in sub-clause (2) of clause 45 of the Northern India Matches (Excise Duty) Order, 1938, and for matches to which clause (b) of section 4 of the Matches (Excise Duty) Act, 1934 applies

† Details regarding exports shown in column 4

1	gross of boxes exported to	per	on	
2	gross of boxes exported to	per.	on	..
3	gross of boxes exported to.	per	on	..
4	gross of boxes exported to	per	on	..
5	gross of boxes exported to	per	on	..

Signature

Licensee

Dated the

Duty of Rs on gross of boxes is hereby
assessed and must be paid on or before Inform assesses and
enter in Revenue Registers

Assistant Commissioner

Division

Dated the

FORM C

(Vide clause 16)

LICENCE FOR THE MANUFACTURE OF SPLINTS AND VENEERS

District

Serial No of Licence

Name of Licence holder

Be it known that _____ resident of _____ is hereby authorised by the undersigned Assistant Commissioner of Central Excises and Salt Northern India _____ Division to manufacture splints and veneers on the premises described in the schedule attached from the date of this licence to the 31st day of March 19 _____ after which the licence will cease to have effect

It is required of the holder of this licence as a condition of its remaining in force that he duly and faithfully perform and abide by the following conditions Nos I to VII and in the case of expiry can cellation or surrender of this licence agree to abide by condition No VIII —

I That he produce this licence on demand by an Inspecting Officer

MATCHES

II That he permit inspection of the licensed premises, the machinery, the stocks and the accounts by an Inspecting Officer

III That he do not transfer, or purport to transfer, this licence or sublet the licensed premises to any other person without the permission in writing of the Assistant Commissioner

IV That he keep correct daily accounts in the following forms, the entries in all columns except column (1) being in hundredweights, quarters and pounds avoirdupois

Splints Manufacture Account

Date	Opening Balance	Quantity manufac- tured	Quantity supplied to licensed match manufacturer	Closing Balance
(1)	(2)	(3)	(4)	(5)

Veneers Manufacture Account

Date	Opening Balance	Quantity manufac- tured	Quantity supplied to licensed match manufacturers	Closing Balance
(1)	(2)	(3)	(4)	(5)

V That he issue no splints or veneers out of the licensed premises except to a person licensed to manufacture matches in British India or in the territories of a Prince or Chief in India from which the bringing of matches into British India is not for the time being prohibited under section 7 of the Act

MATCHES

VI That he carry out without delay such structural alterations in the premises as the Assistant Commissioner may direct in order to facilitate supervision

VII That he observe all the provisions of the Matches (Excise Duty) Act 1934 and of the Northern India Matches (Excise Duty) Order 1938 made thereunder

VIII That in the event of the expiry cancellation or surrender of this licence he sell or otherwise dispose of the stock if any of splints and veneers in his possession to holders of a licence in Form A within such period as may be fixed by the Assistant Commissioner

This licence may be cancelled by the Assistant Commissioner if any breach of the Matches (Excise Duty) Act 1934 or of the Northern India Matches (Excise Duty) Order 1938 made thereunder or of any of the abovementioned conditions Nos I to VII is committed by the holder of the licence or his partner or agent or any other person employed in the premises for which the licence is granted

Assistant Commissioner

Central Excises and Salt Northern India

Division

Licence holder

Dated the

The schedule above referred to

District

Tahsil or Township

Boundaries of Factory—

North

South

East

West

MATCHES

FORM D

(Vide clause 23)

LICENCE FOR THE IMPORT OF SPLINTS AND VENEERS BY SEA.

Customs-port

Serial No of Licence

Name of Licence holder

Be it known that _____ of _____ is hereby authorised by the undersigned, Chief Customs Officer for _____, to import splints and veneers by sea into British India at the abovementioned port from the date of this licence to the 31st day of March 19____, after which this licence will cease to have effect

It is required of the holder of this licence as a condition of its remaining in force, that he duly and faithfully perform and abide by the following conditions Nos I to IV and in the case of expiry, cancellation or surrender of this licence, agree to abide by condition No V

I That he produce this licence when presenting any bill-of-entry for splints or veneers

II That he do not transfer, or purport to transfer, this licence

III That he keep all splints and veneers imported under this licence within his own custody or control until they are supplied to a person licensed to manufacture matches in British India or in the territories of a Prince or Chief in India from which the bringing of matches into British India is not for the time being prohibited under section 7 of the Act

IV That he observe all the provisions of the Matches (Excise Duty) Act, 1934, and of the Northern India Matches (Excise Duty) Order, 1938, made thereunder

V That in the event of the expiry, cancellation or surrender of this licence, he sell or otherwise dispose of the stock, if any, of splints and veneers in his possession to holders of a licence in Form A within such period as may be fixed by the Chief Customs Officer

MATCHES

This licence may be cancelled by the Chief Customs Officer if any breach of the Matches (Excise Duty) Act 1934 or of the Northern India Matches (Excise Duty) Order 1938 made thereunder or of any of the abovementioned conditions Nos I to IV is committed by the holder of the licence or his agent

*Chief Customs Officer for
Licence holder*

Dated the

FORM E

(Vide clause 24)

LICENCE FOR THE IMPORT OF SPLINTS AND VENEERS BY LAND

Countries and States from which import is permitted

Serial No of Licence

Name of Licence holder

Be it known that _____ of _____ is hereby authorised by the undersigned to import splints and veneers by land into British India from the abovementioned countries and States from the date of this licence to the 31st day of March 19 _____ after which this licence will cease to have effect

It is required of the holder of this licence as a condition of its remaining in force that he duly and faithfully perform and abide by the following conditions Nos I to IV and in the case of expiry cancellation or surrender of this licence agree to abide by condition No V —

I That he produce this licence on demand by an Inspecting Officer or any Land Customs Officer

II That he do not transfer or purport to transfer this licence

III That he keep all splints and veneers imported under this licence within his own custody or control until they are supplied to a person licensed to manufacture matches in British India or in the territories of a Prince or Chief in India from which the bringing of matches into British India is not for the time being prohibited under section 7 of the Act

IV That he observe all the provisions of the Matches (Excise Duty) Act 1934 and of the Northern India Matches (Excise Duty) Order 1938 made thereunder

MATCHES

V That in the event of the expiry, cancellation or surrender of this licence, he sell or otherwise dispose of the stock, if any, of splints and veneers in his possession to holders of a licence in Form A within such period as may be fixed by the Assistant Commissioner

This licence may be cancelled by the Assistant Commissioner, if any breach of the Matches (Excise Duty) Act, 1934, or of the Northern India Matches (Excise Duty) Order, 1938, made thereunder, or of any of the abovementioned conditions Nos I to IV is committed by the holder of the licence or his agent

*Assistant Commissioner,
Central Excises and Salt, Northern India
Division.
Licence holder*

Dated the

[Finance Department (Central Revenues) Notification No 10 C Exc, dated the 19th March 1938, as amended by F D (C R) Notifications No 27-C Exc dated the 26th March 1938 and No 63-C Exc, dated the 10th September 1938]

F—THE NORTHERN INDIA MATCHES (EXCISE DUTY) SUPPLEMENTARY ORDER 1938

In exercise of the powers conferred by section 18 of the Matches (Excise Duty) Act 1934 (XVI of 1934) the Central Government is pleased to make certain rules for the purpose of regulating the issue of matches out of the premises of a manufactory situated in the following Provinces namely—Bengal Assam Bihar United Provinces Punjab North West Frontier Province, Central Provinces Delhi Ajmer Merwara and Baluchistan and the inspection or search of any place or conveyance used for the manufacture storage or carriage of matches splints or veneers in those Provinces

CHAPTER I

SHORT TITLE COMMENCEMENT AND DEFINITIONS

1 (1) This Order may be called The Northern India Matches (Excise Duty) Supplementary Order 1938

(2) It shall come into force on the 1st April 1938

2 In this Order unless there is anything repugnant in the subject or context —

- (i) the Act means the Matches (Excise Duty) Act 1934 (XVI of 1934)
- (ii) India means India as defined in the General Clauses Act 1897 (X of 1897) and includes all foreign possessions on the continent of India not protected by a customs cordon
- (iii) Northern India means the provinces of Bengal Assam Bihar United Provinces Punjab North West Frontier Central Provinces Delhi Ajmer Merwara and Baluchistan
- (iv) Commissioner means the Commissioner Central Excises and Salt Northern India
- (v) Deputy Commissioner means the Deputy Commissioner Central Excises and Salt Northern India
- (vi) Assistant Commissioner means the Assistant Commissioner of Central Excises and Salt Northern India in whose jurisdiction the manufactory is situated and includes any officer specially authorized by the Commissioner with the special or general consent of the Central Board of Revenue to exercise throughout Northern India or any specified area therein all or any of the powers of the Assistant Commissioner under this Order

MATCHES

- (vii) "Inspecting Officer" includes officers of the Central Excises and Salt Department, Northern India, not below the rank of Inspector and any officer of the Customs or Income-tax Department authorized by the Commissioner, with the special or general consent of the Central Board of Revenue, to inspect the premises in which matches liable to duty or splints or veneers are possessed or manufactured and shall include an officer permanently stationed at the manufactory to supervise its operations,
 - (viii) "Superintendent" means a Superintendent of the Central Excises and Salt Department, Northern India,
 - (ix) "Deputy Superintendent" means a Deputy Superintendent of the Central Excises and Salt Department, Northern India,
 - (x) "Inspector" means the Inspector of Central Excises and Salt Department, Northern India, appointed to supervise the working of the manufactory or any other officer duly empowered in this behalf by the Commissioner,
 - (xi) "a finished match" is a match capable of being ignited by striking,
 - (xii) "Bonded warehouse" means a warehouse or a part of the manufactory covered by a licence issued under section 9 of the Act, approved by the Commissioner and used for the storage and issue of matches manufactured at the manufactory,
 - (xiii) "Case" means a packed box or receptacle containing a number of gross of match boxes or booklets,
 - (xiv) "Duty" means the duty payable under the Act,
 - (xv) "the Order" means the Northern India Matches (Excise Duty) Order, 1938,
 - (xvi) "Form" means a Form set out in the Schedule appended to this Order
- Provided that "Form B" shall mean Form B, appended to the Order,
- (xvii) "Licensee" means a person, firm or company who or which being the owner or lessee of a manufactory has been granted a licence under section 9 of the Act. It includes an agent expressly or impliedly authorised by an owner or lessee of a manufactory to be his agent in respect of the manufactory

MATCHES

CHAPTER II

FINISHING ROOMS AND BONDED WAREHOUSES

2 A The finished matches whether packed or not shall except during working hours be kept in a part of the premises closed under lock and key

3 An owner of a manufactory who intends to apply for or has obtained a licence under section 9 of the Act shall apply to the Commissioner for the appointment of a bonded warehouse or warehouses where in the matches manufactured on the licensed premises shall be stored for issue

4 The Commissioner shall on receipt of such application cause inquiries to be made regarding the suitability, or otherwise of a godown or other premises for use as a bonded warehouse and on being satisfied that it is suitable appoint such godown or other premises as the case may be as a bonded warehouse

5 The bonded warehouse shall be in charge of an Inspector. It shall remain open for transactions during such hours as the Commissioner approves on all working days of the manufactory. The bonded warehouse shall be locked with a strong Government lock the key of which shall be with the Inspector. The licensee may if he desires use an additional lock of his own and retain its key with him. Provided that the licensee shall remove his lock if and when an Inspecting Officer requires the bonded warehouse to be opened at any time during day or night

CHAPTER III

SUPPLY OF BANDEROLS

6 The Inspector shall see that all boxes or booklets of matches except those intended for export out of India shall bear banderols of the appropriate class prescribed in clause 45 of the Order according to their contents. A separate account shall be kept of matches intended for export out of India

7 The licensee shall obtain either on credit or on cash payment his stock of banderols from the approved treasury

8 A licensee desirous of obtaining banderols on credit under clause 50 of the Order shall execute a Trust receipt and furnish to the Assistant Commissioner concerned a bond in such form as may be prescribed by the Commissioner for this purpose to the satisfaction of the Assistant Commissioner

Provided that if the licensee is unable to furnish sureties to the satisfaction of the Assistant Commissioner he shall deposit with the

MATCHES

Assistant Commissioner, Government Promissory Notes, Treasury Bills, or Post Office Cash Certificates of sufficient value, or Post Office Savings Bank deposit endorsed to the Assistant Commissioner or mortgage to Government the manufactory and plant and all accessories therein, to cover the value of the banderols to be supplied on credit from time to time. In the case of deposit of Government Promissory Notes, the face value thereof shall exceed by not less than 10 per cent, the value of the banderols to be supplied from time to time.

9 The Assistant Commissioner shall after due inquiry authorise issue of banderols to the licensee. The number of banderols to be supplied at a time shall not exceed the average turnout of the manufactory for a number of days, not exceeding 10, to be fixed by the Commissioner.

Provided that the total price of unused banderols in balance with the licensee and of those indented for shall not exceed the amount for which the Trust Receipt and security bond have been furnished.

10 A licensee authorised by the Assistant Commissioner to obtain banderols on credit shall for each such supply submit, in duplicate, a requisition duly signed by him in Form M E 6 to the Inspector. On receipt of every such requisition the Inspector shall scrutinise the details and on being satisfied that they are correct forward the original requisition to the Treasury Officer concerned for the supply of the requisite number of banderols and retain the duplicate on his record.

11 The Treasury Officer shall retain the requisition in his office, issue the number of banderols required, and inform the Inspector of the transaction giving him all particulars in Form M E -10 sending at the same time a copy thereof to the Commissioner and the Assistant Commissioner.

12 The licensee shall submit to the Inspector by the 5th of each month a return for the preceding month in Form M E -14, showing therein (1) the number of banderols received from the treasury both on cash payment and on credit, (2) those used or damaged by accident, and (3) the balance in hand. The Inspector shall, during the first week of each month, furnish the Commissioner, through the Assistant Commissioner, with a statement in Form M E -13.

13 A licensee wishing to obtain banderols on cash payment shall submit to the Treasury Officer his requisition in Form M E -7 in quadruplicate, together with the necessary chalan for the amount to be paid for the banderols. The requisition shall specify the number and class of banderols required, together with their price. The Treasury Officer shall retain the original requisition on his record, return the duplicate duly endorsed to the licensee, and send the triplicate and the quadruplicate direct to the Inspector and the Assistant Commissioner concerned.

MATCHES

STORAGE OF BANDEROLS

14 The Licensee shall keep the banderols obtained on cash payment or on credit in a secure place

15 The stock of banderols shall be open for inspection at any time by an Inspecting Officer. The Inspector shall examine the stock on the last working day of each month and check the balance with the licensee with that shown in column 7 of the register maintained by him in Form M E 8. If he finds any banderols missing or unaccounted for he shall call on the licensee to pay immediately into the Treasury the full price thereof and to produce the Treasury balance within a week.

DESTRUCTION OF BANDEROLS

16 A licensee shall make over from day to day to the Inspector such of the banderols as have been damaged by accident and rendered unfit for use. The Inspector shall institute immediate inquiries into the matter and on being satisfied that the banderols in question have not been used previously on an issued box or booklet and that the figure 1 2 4 6 or 8 occurring in the figures 12 20 40 60 or 80 marked on the banderols to indicate the class thereof has not been damaged or torn take them over from the licensee and make a note in his registers. If the said figure 1 2 4 6 or 8 is defaced or torn the banderols shall not be accepted by the Inspector and the licensee shall be liable to pay the full price thereof. The licensee may keep them with him till end of the month and before the stock taking by the Inspector he shall remit the price thereof to the Treasury if the banderols were obtained on credit. The transactions of such banderols shall be accounted for in the remarks column of two banderol accounts. The Inspector shall present all damaged banderols on which the figure 1 2 4 6 or 8 is intact to the Superintendent when that officer visits the manufactory. The Superintendent shall examine the damaged stock and if necessary question the licensee or his men regarding the damaged banderols and submit his report to the Assistant Commissioner. The Assistant Commissioner may on such report sanction the write off and on such sanction the banderols shall be destroyed in the presence of the Superintendent who shall make the necessary note in the Inspector's register in Form M T 12. The banderols so destroyed shall then be written off the account of the licensee and the Superintendent shall countersign the entries in the register in token of the stock having been destroyed in his presence. A copy of the Assistant Commissioner's sanction shall be sent to (1) the Treasury Officer concerned (2) the Inspector (3) the licensee and (4) the Commissioner.

MATCHES.

REFUND OF DUTY ON PREPAID BANDEROLS DESTROYED.

17 In the case of prepaid banderols destroyed under clause 16, the Inspector shall on receipt of the Assistant Commissioner's sanction prepare the necessary refund bill and forward it through the Superintendent to the Assistant Commissioner for countersignature and transmission to the Treasury Officer for payment to the party concerned

CHAPTER IV.

TRANSFER OF MATCHES FROM THE FINISHING ROOMS OF THE MANUFACTORY TO THE BONDED WAREHOUSE

18 As soon as matches are finished, they shall be packed and if not intended for export, banderolled and removed without delay to the bonded warehouse. The Inspector shall check the packing of matches into boxes or booklets and of boxes or booklets into packages, and of packages into cases as also the banderolling operations of boxes in the finishing rooms, so as to reduce the necessity of opening cases for check in the bonded warehouse. He shall mark with his rubber stamp each case so checked after it is closed

19 All matches when finished, banderolled and packed in cases or packages shall be immediately removed from the finishing room to the bonded warehouse covered by a pass in duplicate in Form M E -1 issued by the licensee or his servant duly authorised by him in this behalf. The cases of each class shall bear separate consecutive running numbers, and shall specify the number of gross boxes contained therein. Cases containing boxes or booklets of classes 1, 2, 3, 4, and 5 specified in clause 45 (2) of the Order shall be indicated by letters "A", "B", "C", "D", and "E", respectively. The pass shall contain the following particulars

- (a) Date,
- (b) Total number of cases or packages, and
- (c) Description, i.e., number of cases, number of gross boxes contained in each case, and the class of boxes or booklets specified in clause 45 (2) of the Order

20 All matches intended for export and on which no banderols have been affixed shall, before they are removed to the bonded warehouse, be packed in cases on which shall be pasted labels bearing the inscription "UNBANDEROLLED MATCHES FOR EXPORT"

21. The unbanderolled matches shall be stocked separately in the bonded warehouse and a separate account shall be maintained thereof.

MATCHES

STORAGE IN THE BONDED WAREHOUSE

22 On arrival of the consignment of banderolled and unbanded matches at the bonded warehouse the Inspector shall examine the details of the consignment with the pass issued by the licensee and on his being satisfied that they are correct shall allow the consignment to be stored in the warehouse. He shall then sign the duplicate of the pass and return it to the licensee in token of his having taken the consignment in his charge. The original pass shall remain on the Inspector's record.

23 In case of doubt as to the banderolling of match boxes or the number of matches contained in a box or booklet or the number of boxes or booklets contained in a case or package the Inspector shall require the licensee to open the case or package and shall examine it in the presence of the licensee or his authorised agent or servant. If he finds any discrepancy between the actual contents of the case or package and the details as declared in the pass issued by the licensee he shall seal the case or package with his official seal, retain the case in the godown and submit a report in the matter to the Superintendent who after due investigation shall take such action as may be necessary under the Act.

24 Separate compartments or divisions shall be allotted in the bonded warehouse for—

- (1) cases or packages of matches for which prepaid banderols are used
- (2) cases or packages of matches for which banderols purchased on credit are used and
- (3) cases or packages of unbanded matches intended for export

The cases or packages of different sizes shall be stacked according to the number of gross boxes in each case or package and each such class shall be stored separately from the other classes so as to facilitate inspection at and issue from the bonded warehouse. Cases containing boxes or booklets of different classes should also be stacked separately.

CHAPTER V

ISSUE OF MATCHES FROM THE BONDED WAREHOUSE

(a) Banderolled Match boxes

25 When a licensee desires to remove from a bonded warehouse cases or packages of matches for which banderols purchased on credit

MATCHES

have been used, he shall obtain a receipt permit from the Treasury Officer. The permit shall be in Form M E -11 and shall contain details regarding number and date thereof, number of cases to be issued, the amount of duty paid, and other necessary matters. A copy of this should also be sent to the Commissioner and the Assistant Commissioner. The licensee shall hand over to the Inspector the permit along with the notice of removal in Form M E -2 which shall contain the following particulars, namely

- (a) Date and time of issue
- (b) Total number of cases to be issued
- (c) Total number of gross boxes contained in each case
- (d) Class of boxes or booklets as specified in clause 45 (2) of the Order
- (e) Consignee and place of destination
- (f) The date and number of chalan and the amount of duty paid

26 On receipt of the notice and permit from the licensee under clause 25, the Inspector shall compare the details contained in Form M E -11 with Form M E -2, record the transactions in his register, and issue a permit in triplicate in Form M E -3, and allow the consignment to be cleared from the bonded warehouse.

27 One part of the permit (the original) shall be handed over to the licensee, the second (the duplicate) shall accompany the consignment as far as the gate of the manufactory where it shall be delivered by the licensee or his servant accompanying the consignment to the peon at the gate while taking the consignment out of the manufactory compound, and the third (the triplicate) shall remain on the record of the Inspector. The peon on duty at the gate shall detain the consignment and after satisfying himself that the number of cases or packages in the consignment is the same as that entered in the permit, allow it to pass through the gate. The peon shall return the duplicate of the permit to the Inspector duly endorsed by him in token of his having checked and passed the consignment. If the peon finds that there is any difference between the number of cases or packages of matches contained in the consignment and that shown in the permit, he shall not allow the consignment to pass through the gate, but shall report the matter to the Inspector, who shall thereupon immediately check the consignment and in the event of his finding any case or package or cases or packages in excess, take such further action as is prescribed under the Act or the rules made thereunder, or the orders of the Commissioner.

MATCHES

28 The procedure prescribed in clauses 25 26 and 27 shall also apply to the matches on which prepaid handerols have been affixed

Provided that—

- (a) instead of obtaining the permit from the Treasury Officer the licensee shall produce his requisition for the handerols together with the duplicate of the chalan showing the price paid by him for the handerols purchased on cash payment and the total number of banderols of each class utilized by him for the consignment in question
- (b) The Inspector shall make an endorsement on the reverse of the requisition produced by the licensee showing therein the balance remaining on hand of the total number of handerols of each kind covered by the chalan in question

(b) Unbanded Match boxes

29 A licensee intending to export unbanded matches from the bonded warehouse shall give notice in writing to the Inspector of his intention to export such matches. The notice shall be in form M E 2 with the addition of a note to the effect that it is intended to export unbanded matches to a place outside India mentioning the name of the place country and route. In the case of exports by land he shall also submit along with the notice a treasury receipt for the amount of duty assessable on the consignment.

30 On receipt of the notice (and the treasury receipt in the case of exports by land) from the licensee under clause 29 the Inspector shall examine the details furnished by the licensee and (on satisfying himself that the duty has been correctly deposited into the treasury) shall issue a permit in quadruplicate in form M E 3 and allow the consignment to be cleared from the bonded warehouse.

31 On producing satisfactory evidence before the Assistant Commissioner that the matches contained in the consignment referred to in clause 29 and 30 have in fact been exported to a place outside India by land the licensee shall receive a refund of duty.

If the consignment has been exported by sea to any place outside India the licensee shall obtain the necessary endorsement from the Customs Officer at the port of export and return it to the Inspector within a week. If the licensee fails to produce the necessary certificate within the prescribed period he shall be liable for the payment of duty on the consignment of matches.

MATCHES

CHAPTER VI

ACCOUNTS

(a) *Matches*

32. The Inspector shall maintain two daily registers in Forms M E -4 and M E -15, and a monthly register in Form M E -5, for each of the classes of boxes or booklets specified in clause 45 (2) of the Order. The register in Form M E -4 shall be a detailed daily register and entries therein shall be made immediately on a transaction taking place. The other daily register in Form M E -15 shall be a consolidated one, and shall be written every day at the close of the day's transactions. The monthly register in Form M E -5 shall be written on the first working day of the month following that to which it pertains.

33. The licensee shall maintain one daily register in Form M E -15, in respect of the transactions of complete cases or packages despatched to the bonded warehouse and removed therefrom. This register will be written as soon as the day's transactions are over. The licensee shall strike off the total of the entries in the register after the close of each month in respect of cases despatched to the bonded warehouse and furnish to the Inspector, on the first working day of the month following, a return showing the monthly totals of issues of cases and packages of each kind transferred from the manufactory to the bonded warehouse during the month. The Inspector on receipt of the return shall check the entries therein with the corresponding entries in the monthly register in Form M E -5, maintained by him, and if any discrepancies are found on such verification, he shall get them reconciled before the 5th day of the month.

34. On receipt of the licensee's monthly return in Form B the Inspector shall check it with the corresponding entries in his monthly register in Form M E -5, and if the two are found to tally, attach to the return a certificate to that effect, and forward it with the duplicates of the permits issued during the month, to the Assistant Commissioner through the Superintendent. In the event of any discrepancy being found between the figures supplied by the licensee and those entered in the register in Form M E -5, the Inspector shall call upon the licensee to explain the difference and get the return corrected before forwarding it to the Assistant Commissioner.

35. An additional register in Form M E -5, showing the unbanded matches manufactured, warehoused and exported during the month shall be maintained by the Inspector and also by the licensee.

36. The licensee shall at the end of each month submit a consolidated return to the Inspector showing therein the transactions during the month regarding unbanded matches at the manufactory. The Inspector shall verify the entries in the licensee's return with those

MATCHES

in his register and transmit it to the Commissioner through the Assistant Commissioner

(b) Banderols

37 The Inspector shall maintain a daily register in Form M L 8 showing therein (1) the banderols (a) purchased on credit (b) used on matches (c) transferred to the bonded warehouse on being affixed to match boxes (d) damaged accidentally (2) the amount of duty paid and payable by the licensee and (3) the balance due from him. A similar register in Form M E 13 shall be maintained by the Treasury Officer. A monthly return in Form M E 13 (with suitable alterations) shall be submitted (in duplicate) on the 5th of each month by the Inspector to the Assistant Commissioner. The Treasury Officer shall also submit in duplicate on the 5th of each month a monthly return in Form M E 13 to the Assistant Commissioner who will compare both the returns and if they are found to be in order will retain one copy each for record in his office and pass on the second copy to the Commissioner.

38 The Treasury Officer shall also maintain a register and submit by the 5th day of each month a return to the Commissioner through the Assistant Commissioner in Form M E 9. The return shall show the banderols of different classes issued on each payment to the licensee and the refunds granted to him during the preceding month on account of accidental damage done to the banderols and unused banderols if any returned by the licensee.

39 The licensee shall likewise maintain in Form M E 14 daily account of banderols received by him from the treasury those used on matches and transferred to the bonded warehouse and those damaged and delivered to the Inspector and the balance in hand. A consolidated return (in duplicate) showing the totals for the month shall be submitted by him to the Inspector for transmission to the Commissioner through the Assistant Commissioner. After verifying the details given therein the Inspector shall certify the same and forward it to the Commissioner through the Assistant Commissioner who will retain one copy for his office record and pass on the second copy to the Commissioner.

40 Separate registers and returns shall be prepared for—

- (1) Prepaid banderolled matches
- (2) Postpaid banderolled matches
- (3) Unbanderolled matches intended for export

41 The account of banderols at treasuries, manufactories and bonded warehouses shall be in grosses. Provided that in the case of damaged banderols and balance on hand the account shall be in grosses and singles.

CHAPTER VII

GENERAL

42. If there are two or more exits from a manufactory, all consignments of matches removed from the bonded warehouse or from the manufactory shall be cleared only through the main gate, where an excise guard shall be posted and the other exit or exits will be locked up, the key or keys remaining with the Inspector and opened only, with the permission of the Inspector in cases of emergency

43. No matches shall be removed from a manufactory except in accordance with the procedure laid down in this Order. If any matches are removed by any employee at a manufactory in contravention of the conditions herein prescribed, the licensee shall be held responsible for such removal, and be liable to be dealt with according to the provisions of the Act

44. The stock of matches in the bonded warehouse shall be checked by the Superintendent or Deputy Superintendent at least once in each quarter and if any shortage is found in the stock, the explanations of the factory owner and the Inspector shall be immediately taken and the matter reported to the Assistant Commissioner who shall without delay take steps to recover the amount of duty payable on the shortage discovered if the matches were unbanded or if the banderols had been supplied on credit. The Assistant Commissioner shall also take such other action under the Act and Orders as may be necessary

45. The licensee, his agents and servants shall carry out all orders issued by the Inspector in the due performance of his duty under the Act

46. Persons coming in and going out of the manufactory as well as all articles brought in or sent out shall be liable to be searched or examined by the peon posted at the main gate.

47. (1) Any officer duly empowered under clause 36 of the Order to search any place, vessel, cart or means of conveyance for matches liable to duty, may

(i) enter and search at any time by day or by night any land, building, enclosed place, premises, vessel, conveyance or other place upon or in which he has reason to believe that matches, splints or veneers are manufactured, stored or carried, and

(ii) in case of resistance break open any door and remove any other obstacle to his entry upon or into and search of such land, building, enclosed place, premises, vessel, conveyance or other place

MATCHES

(2) Every search under this clause shall be carried out so far as may be in accordance with the provisions of section 103 of the Code of Criminal Procedure 1898 (Act V of 1898)

(3) (i) Any such officer may require any person who has the immediate possession control or use of any land building enclosed place premises vessel conveyance or other place which he desires to search under this clause or of any matches splints or veneers manufactured stored or carried or believed by him to be manufactured stored or carried thereupon or therein to open or allow access to inspect or examine such place or conveyance or to open unload unpack or allow the inspection or examination of such article

(ii) If the said person fails to comply with any such requirement such officer may cause anything to be done which he may deem necessary in order to exercise his powers under this clause in a proper manner and the cost incurred in this behalf unless paid to such officer shall be recoverable from the said person as an arrear of land revenue

(4) Whoever fails to comply with any lawful requirement of an officer made under this clause shall on conviction be punishable with imprisonment for any term not exceeding six months or with fine not exceeding one thousand rupees or with both

48 The licensee shall provide at the main gate of his manufactory a small shed suitable for the peon to remain on duty there

49 The licensee shall provide near the bonded warehouse an office for the Inspector He shall also if required by the Commissioner provide residential quarters for the Central Excises and Salt Northern India establishment posted to the Match Factory for duty

50 The Commissioner may by special order, exempt for reasons to be recorded by him in writing any manufactory from the operation of the whole or any part of this Order

MATCHES.

THE SCHEDULE.

FORM M E 1

(Vide clause 19)

Pass No

(Name of Match Manufactory),

..

District

The accompanying consignment ^{banded} ~~unbanded~~ match boxes as detailed below is sent herewith for storage in the Bonded Warehouse

Class of boxes or booklets as specified in clause 45 (2) of the Northern India Matches (Excise Duty) Order, 1938	Number of cases each containing gross boxes					Total number of cases	Total number of gross boxes
	*	*	*	*	*		
A Class 1							
B Class 2							
C Class 3							
D Class 4							
E Class 5							
	Total number of cases						of all sizes
bearing manufactory consecutive number from						A B C D E	A B C D E

to

Dated

19

A M

P M

Licensee

To

The INSPECTOR,

Checked and admitted

Inspector.

Dated

19

* State number of gross boxes in each case

MATCHES

FORM M E 2

(Vide clauses 25 26 and 29)

(Name of the Matches Factory)

(Place where situated)

District

Notice of Removal

I/We hereby give notice that I/we propose removing the under mentioned consignments of ^{banded} ~~unbanded~~ match boxes from the bonded warehouse today/tomorrow at () A M / P M for transport/export to

(Name and address of consignee)—

Class of boxes or booklets as specified in clause 45 (2) of the Northern India Matches (Excise Duty) Order 1938	Number of cases each containing gross boxes				Total number of cases	Total number of gross boxes	Date and number of c halan and amount of duty paid and the name of the Treasury in which duty was paid
	*	*	*	*			
A. Class 1							
B Class ..							
C Class 3							
D Class 4							
E Class 5							
	Total number of cases						

of all sizes

bearing the following numbers

A—
B—
C—
D—
E—

Dated

19

A M

P M

Licensee

* State number of gross boxes in each case

MATCHES

FORM M E 3

(Vide clauses 26 and 30.)

(Name of Matches Factory)

(Place where situated)

District

MATCHES REMOVAL PERMIT

(Original)
 (Duplicate)
 (Triplicate)
 (Quadruplicate)
 for export^{*}

Book No

No

Dated

19

Messrs

are hereby authorised to remove from their Bonded Warehouse
 today/tomorrow at ^{A M}_{P M} the undermentioned cases/packages of

banded/unbanded match boxes for transport to
 (Address)

(Consignee)
 Place of destination

Route

Description of cases or packages

Class of boxes or booklets as specified in clause 45 (2) of the Northern India Matches (Excise Duty) Order, 1938	Number of cases each containing gross boxes				Total number of cases	Total number of gross boxes	Date and number of chalan, amount of duty paid and the name of the Treasury in which duty was paid †
	*	*	*	*			
A Class 1							
B Class 2							
C Class 3							
D Class 4							
E Class 5							
Total number of cases						of all sizes	

* State number of gross boxes in each case

† To be kept blank in case of export

MATCHES

bearing the following manufactory numbers

A—
B—
C—
D—
E—

Dated

19

Inspector

Checked and passed

Peon

CERTIFICATE

The consignment of matches noted above has been booked in full
to (name) of (place)

Signature and designation of the

Customs
Railway Officer

MATCHES

FORM M E.

(Vide clause

(Name of the Matches Manufactory).

(To be maintained by

Daily account of ^{banded}_{unbanded} Match-boxes received from the Manufactory

Cases or Packages of Boxes or Booklets of class

specified

Receipts

Date	No of Pass & Form M E 1.	Each containing				Total No of cases	Total No of gross boxes	No of Removal Permit Form M E 3
		* gross boxes	* gross boxes	* gross boxes	* gross boxes			
1st								
Total								
2nd								
Total								
3rd								
Total								
4th								
Total								

* State the number of

32)

(Place where situated)

District

the Matches Excises Inspectors)

at the Bonded Warehouse and cases removed from the Bonded Warehouse

in clause 45 () of the Northern India Matches (Excise Duty) Order 1938

Issues

[illegible]

rose boxes in each case

MATCHES

FORM

(Vide clauses 32,

(Name of the Match Factory)

(To be maintained

Monthly account of ^{banded} Match-boxes received from the Manu
^{unbanded} Ware

(Separate registers should be maintained

Cases or Packages of Boxes or Booklets of class specified in clause

Month	Receipts						Issues						
	No of Trans- port Permit	Each containing				Total No of cases	Total No of gross boxes	No of Transport Permit	Each containing				Total No of cases
		* gross boxes	* gross boxes	* gross boxes	* gross boxes				* gross boxes	* gross boxes	* gross boxes		
Opening balance													
April													
May													
June													
July													
August													
September													
October													
November													
December													
January													
February													
March													
Total													

*Show the total number of
†In case of

MATCHES

M E 5

33 34 and 35)

(Place where situated)

District

by the ^{Inspector}
Licen ee }factory at the Bonded Warehouse and of cases removed from the Bonded
hou e

for handerolled and unbanderolled matches)

45 (%) of the Northern India Matches (Excise Duty) Order 1938

Closing balance

Total No of gross boxes.	Place of destina tion †	Each containing				Total No of cases	Total No of gross boxes	Remarks
		gross boxes	gross boxes	* gross boxes	* gross boxes			
	Duty paid							
	Rs a p							

gross boxes in each case o package
unbanderolled match boxes

MATCHES

FORM M E 6

(Vide clause 10)

Requisition for Banderols on credit

To

THE INSPECTOR,

(Name of Match manufactory)

(Place where situated)

District

19 .

Sir,

I/We have this day in my/our possession the undermentioned quantity of banderols

Class of banderols	Quantity		Value.
	Gross	Singles	
Class 1			Rs
Class 2			
Class 3			
Class 4			
Class 5			
Total			

2 Please ask the Treasury Officer, , to supply me with banderols of the following classes on credit for use at my/our match manufactory

Date	Class of banderols	Number of gross required	Value
	Class 1		Rs
	Class 2		
	Class 3		
	Class 4		
	Class 5		
	Total		

Yours

Licensee.

No

Forwarded to the Treasury Officer,

2 The quantities of grosses of banderols indented for are due to him/them on credit and may be issued

Inspector.

MATCHES

FORM M E 7

(I dc clause 13)

Requisition for Printed Banderols

To

THE TREASURY OFFICER

Please supply me with banderols of the following denominations for use at my/our match manufactory —

Date	Class of banderols	Number of gross required	Rate per gross			Value		
			Rs	A	P	Rs	A	P
	Class 1		1	0	0			
	Class 2		1	8	0			
	Class 3		2	0	0			
	Class 4		0	5	0			
	Class 5		0	10	0			

The chalan for the amount is forwarded herewith in quadruplicate for necessary action

Licensee

No

dated

Returned to the (licensee) compliance together with the duplicate copy of the receipted chalan

after

Treasury Officer

(District)

No

dated

Copy together with a copy of the receipted chalan forwarded to the Inspector Central Excises & Salt for information.
Assistant Commissioner Central Excises & Salt

Treasury Officer

District—

FORM M. E. 8.

(Vide clauses 15 and 37)

(Name of Manufactory)

(Place where situated)

Distric

(To be maintained by the Inspector)

Register of Grosses of Banderols received on credit and used in the Match Manufactory at during the month of Banderols

Date	Opening balance					Received during the day					Total					Transferred to the Bonded Warehouse				
1	2					3					4					5				
	Class of banderols					Class of banderols					Class of banderols					Class of banderols				
	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5
	Grosses	Singles	Grosses	Singles	Grosses	Grosses	Singles	Grosses	Singles	Grosses	Grosses	Singles	Grosses	Singles	Grosses	Grosses	Singles	Grosses	Singles	Grosses
	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses

Damaged in process and handed over to the Inspector					Balance with the licensee					Issued from the Bonded Warehouse					Closing balance				
6					7					8					9				
Class of banderols					Class of banderols					Class of banderols					Class of banderols				
1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5
Grosses	Singles	Grosses	Singles	Grosses	Grosses	Singles	Grosses	Singles	Grosses	Grosses	Singles	Grosses	Singles	Grosses	Grosses	Singles	Grosses	Singles	Grosses
Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses	Grosses

MATCHES

FORM M E 8--PART II
Duty

Opening balance 10					Duty on supplies during the month 11					Total of columns 10 and 11 12					Duty on issues during the month 13					Total					Remarks 17				
Class of banderols					Class of banderols					Class of banderols					Class of banderols					Class of banderols					Class of banderols				
Total					Total					Total					Total					Total					Total				
1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5
R	a	R	R	R	R	a	R	R	R	R	a	R	R	R	R	a	R	R	R	R	a	R	R	R	R	a	R	R	R
									</																				

Return showing issues of Banderols to Match Manufactories on cash payment for the month of _____

(To be maintained by the Treasury Officer.)

[illegible]

MATCHES

FORM M E 10

(Vide clause II)

CREDIT BANDEROLS

No , dated 19

The Inspector Central Excises and Salt 14

The following quantity of banderols for matches for use at his/their match
manufactory at have been issued this day to Mr /Messrs

Class of banderols	Value per gross of banderols	Quantity issued (gross)	Value
	Rs A P		Rs A P
Class 1	1 0 0		
Class 2	1 8 0		
Class 3	2 0 0		
Class 4	0 5 0		
Class 5	0 10 0		
Total			

Treasury Officer

(District)

No dated 19

Copy forwarded to the Commissioner Central Excises and Salt Northern India
Assistant Comm ibner Central Excises and Salt
Delhi for information

Treasury Officer

(District)

MATCHES

FORM M. E.-11.
(Vide Clauses 25 and 26)

Receipt permit No.

To The Inspector, Central Excises and Salt,

Messrs

of

have paid into this Treasury the sum of Rs
as per chalan No of (herewith
enclosed) being the duty on matches as per details below to be removed
from their manufactory at

Class of banderols	Value per gross	Quantity of matches to be issued in gross	Amount of duty recovered
	Rs A P		Rs A P.
Class 1	1 0 0		
Class 2	1 8 0		
Class 3	2 0 0		
Class 4	0 5 0		
Class 5	0 10 0		
Total			

Treasury Officer,

No. , dated.....

Copy together with a copy of the receipted chalan, forwarded to the
Assistant Commissioner, Central Excises and Salt, Northern India, . .
, for information

Treasury Officer,

No , dated

Copy forwarded to the Commissioner, Central Excises and Salt, Northern
India, Delhi, for information.

Treasury Officer,

(Vide clause 10)

DAILY ACCOUNT OF DAMAGED BANDEROLS RECEIVED BY THE INSPECTOR
FROM THE OWNER

[illegible]

Note.—When banderols are destroyed and a refund bill is prepared the balance of damaged banderols in the Inspector's custody should be shown in the Remarks column and a line drawn horizontally across the register in red ink. The balance in stock should then be shown below the line in the Total carried forward column.

(Vide Clauses 12 and 37)

(To be maintained by the Inspector
Treasury Officer)

BANDEROLS

* Only for Treasury Officer's Register

MATCHES

FORM M E 13—cont'd

[illegible]

(Vide Clauses

Daily Account of stocks and receipts of

[illegible]

MATCHES

M E 14

12 and 30)

(place where situated)

District

Banderols to be maintained by the Licensee

[illegible]

MATCHES

FORM M E.

(Vide Clauses

(Name of Match Factory)

(To be maintained

Daily Account of ^{Banderolled} _{Unbanderolled} Match boxes received from the Manu-
Ware

CASES OR PACKAGES OF BOXES OR BOOKLETS OF CLASS

SPECIFIED
ORDER,

Date	No of Trans- port Permut	Receipts					Total num- ber of cases	Total num- b'r of gross boxes	No of Trans port Per- mit	Iss				
		Each containing				Each containing								
		Gross * boxes	Gross * boxes	Gross * boxes	Gross * boxes	Gross * boxes				Gross * boxes	Gross * boxes	Gross * boxes	Gross * boxes	Gross * boxes
1st														
2nd														
3rd														
4th														
5th														
6th														
7th														
8th														
9th														
10th														
11th														
12th														
13th														
14th														
15th														
16th														
17th														
18th														
19th														
20th														
21st														
22nd														
23rd														
24th														
25th														
26th														
27th														
28th														
29th														
30th														
31st														
Monthly Total														

*Show the total number of gross
[Finance Department (Central Revenues) Notification

32 and 33)

District

by the Inspector
Licensee)

factory at the Bonded Warehouse and of cases removed from the Bonded house

IN CLAUSE 45 (2) OF THE NORTHERN INDIA MATCHES (EXCISE DUTY) 1938

1109

Closing balance

[illegible]

boxes in each case or package
No 49 C Exc dated the 1st April 1938]

MATCHES

G BANDEROLS

1 In exercise of the powers conferred by sub-section (2) of section 8 of the Matches (Excise Duty) Act, 1934 (XVI of 1934), the Governor General in Council is pleased to direct that after October 1st, 1934 no matches shall be sold or offered or kept for sale in British India except in packets, boxes or booklets bearing a banderol of the nature and affixed in the manner prescribed in Chapter VII of the Matches (Excise Duty) Order, 1934 or of the Northern India Matches (Excise Duty) Order, 1938

Provided that matches in respect of which a declaration has been made in accordance with the rules published with the notification of the Government of India in the Finance Department (Central Revenues) No 26, dated the 29th September 1934, and which bear a special banderol manufactured in and issued from the Government Security Press, Nasik, for the purpose of being affixed to boxes or booklets containing such matches may until further orders be sold or offered or kept for sale in British India

Fin Deptt (C R) Notn No 8 Central Excises, dated the 16th June 1934, as amended by Fin Deptt (C R) Notns No 20 Central Excises, dated the 1st September 1934, No 24 Central Excises dated the 15th September 1934, No 39 C Exc, dated the 24th November 1934, No 8 C Exc, dated the 16th March 1935, and No 17-C Exc dated the 26th March 1938

2 In exercise of the powers conferred by sub-section (1) and (3) of section 8 of the Matches (Excise Duty) Act, 1934 (XVI of 1934) and in supersession of Finance Department (Central Revenues) Notification No 7-Central Excises, dated the 16th June 1934, the Governor General in Council is pleased

(1) to direct that after July 15th, 1934 no matches manufactured after June 30th, 1934 shall be issued from a manufactory in British India except in boxes or booklets bearing a banderol of the nature and affixed in the manner prescribed in Chapter VII of the Matches (Excise Duty) Order, 1934 or of the Northern India Matches (Excise Duty) Order, 1938,

(2) to exempt from the operation of this notification any matches intended for export from India, or for shipment for consumption on a voyage to any port outside India

[Fin Deptt (Central Revenues) Notification No 11-Central Excises, dated the 30th June 1934, as amended by Fin Deptt (C R) Notns No 9 C Exc, dated the 16th March 1935, No 16 C Exc, dated the 5th December 1936, and No 15-C Exc, dated the 26th March 1938]

MATCHES

H—PROHIBITIONS

1 In exercise of the powers conferred by section 19 of the Sea Customs Act 1878 (VII of 1878) the Governor General in Council is pleased to prohibit the bringing into British India by sea or by land of matches in packets boxes booklets or other containers containing more than 80 matches

[F D (C R) Notification No 14 C Exc dated the 14th July 1934 as amended by Notification No 14 C Exc dated the 28th November 1936]

2 The Central Government has prohibited absolutely the bringing of matches into British India from the territories of the Indian States mentioned below under section 7 of the Matches (Excise Duty) Act, 1934 (XVI of 1934) —

Political charge	Name of State	Number and date of Notification imposing prohibition
Rajputana States	Kotah	No 16 C Exc dated the 28th July 1934
Western India States	Junagadh including Mangrol	No 16 C Exc dated the 28th July 1934 and No 18 C Exc dated the 18th August 1934
	Porbandar	No 16 C Exc dated the 28th July 1934
	Nawanagar	No 23 C Exc dated the 8th September 1934
	Cutch	No 17 C Exc dated the 26th October 1935
	Gadhka Taluka	No 18 C Exc dated the 16th November 1935
	Mengra Taluka	No 18 C Exc dated the 16th November 1935
	Majmu Taluka of Bagaara	No 8 C Exc dated the 5th June 1937
	Hadala Bagaara Taluka	No 16 C Exc dated the 25th December 1937
	Bagaara and Khan Bagaara Taluka	
	Natwarnagar Taluka	No 54 C Exc dated the 2nd April 1938
Western Kathiawar Agency	Rajkot	
	Dhrangadhra	No 71 C Exc dated the 1st October 1938
	Gondal	
	Jasdan	No 17 C Exc dated the 11th August 1934
	Thana Devli	
Sabar Kantha Agency	V S Naja Mansira (Taluka)	No 19 C Exc dated the 25th August 1934
	Vadia	
	Maha	No 35 C Exc dated the 3rd November 1934
	Adesar Santalpur Taluka	

MATCHES

3. In exercise of the powers conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), the Governor General in Council is pleased to prohibit the bringing into British India by sea or by land of matches otherwise than in boxes or booklets bearing a banderol of the nature and affixed in the manner prescribed in Chapter VII of the Matches (Excise Duty) Order, 1934 or of the Northern India Matches (Excise Duty) Order, 1938

[F D (C R) Notification No 72-Customs, dated the 20th October 1934 as amended by Notifications No 13 C Exc, dated the 28th November 1936, and No 19 C Exc, dated the 26th March 1938]

MATCHES

I—EXEMPTIONS

1 In pursuance of clause 14 of the Matches (Excise Duty) Order 1934 the Governor General in Council is pleased to exempt from the payment of the duty leviable under the Matches (Excise Duty) Act 1934 (XVI of 1934) matches exported after the 1st April 1934 by sea to any country outside India or shipped for consumption on a voyage to any port outside India

[Fin Deptt (C R) Notn No 5 Central Excise dated the 3rd May 1934 as amended by F D (C R) Notification No 15 C Exc dated the 5th December 1936]

2 In pursuance of clause 14 of the Matches (Excise Duty) Order 1934 the Governor General in Council is pleased to exempt matches of the type known as Bengal Lights in boxes containing not more than 12 matches each from so much of the duty leviable under clause (a) of section 4 of the Matches (Excise Duty) Act 1934 (XVI of 1934) as is in excess of five annas per gross of boxes

[Fin Deptt (C R) Notn No 14 C Exc dated the 29th June 1935]

3 In pursuance of clause 14 of the Matches (Excise Duty) Order 1934 the Governor General in Council is pleased to exempt matches of the type known as Self lighting Birs in boxes or packets containing not more than 20 matches each from so much of the duty leviable under clause (a) of section 4 of the Matches (Excise Duty) Act 1934 (XVI of 1934) as is in excess of ten annas per gross of boxes or packets

[Fin Deptt (C R) Notification No 1 C Exc dated the 22nd February 1936]

MATCHES

J RULES FOR THE GRANT OF REBATE

In exercise of the powers conferred by section 19 of the Matches (Excise Duty) Act, 1934 (XVI of 1934) the Governor General in Council is pleased to make the following rules to provide for the grant of a rebate of the duty payable under section 3 of the said Act namely

1 A rebate of the duty payable under section 3 of the Matches (Excise Duty) Act, 1934, shall be granted on all matches to which the provisions of Chapter VII of the Matches (Excise Duty) Order, 1934, or of the Northern India Matches (Excise Duty) Order, 1938, apply, manufactured in any manufactory whose daily output does not exceed 100 gross of boxes at the following rates namely

- (i) where the average number of matches in a box or booklet is 40 or less, a rebate of ten pias per gross of boxes or booklets,
- (ii) where the average number of matches in a box or booklet is more than 40 but not more than 60, a rebate of one anna and three pias per gross of boxes or booklets, and
- (iii) where the average number of matches in a box or booklet is more than 60, a rebate of one anna and eight pias per gross of boxes or booklets

2 In the case of matches subject for the time being to a direction that they shall not be sold or offered or kept for sale except in packets, boxes or booklets bearing a banderol of the nature and affixed in the manner prescribed in Chapter VII of the Matches (Excise Duty) Order, 1934, or of the Northern India Matches (Excise Duty) Order, 1938, the rebate shall be made by a reduction in the selling price of such banderols to the owner of the manufactory

3 An owner of a manufactory claiming a rebate in accordance with Rule 2 shall present to the Treasury Officer at the time of purchasing banderols a certificate from the Collector or Assistant Commissioner in whose jurisdiction the manufactory is situated that the daily output of the manufactory does not exceed 100 gross of boxes of matches

4 The certificate referred to in rule 3 shall not be valid for more than three months from the date of issue, and may be cancelled by the Collector or Assistant Commissioner at any earlier time if it appears to the Collector or Assistant Commissioner that the daily output of the manufactory to which it relates exceeds 100 gross of boxes

5 The Treasury Officer shall, on presentation of such certificate, issue to the owner of the manufactory banderols of class 1, 2, 3 or 4 specified in clause 42 of the Matches (Excise Duty) Order, 1934, or in

MATCHES

clause 45 of the Northern India Matches (Excise Duty) Order 1938 of distinctive colour at the following prices namely —

Banderols of class 1	Per gross of banderols fifteen annas and two pies
Banderols of class 2	Per gross of banderols one rupee six annas and nine pies
Banderols of class 3	Per gross of banderols one rupee fourteen annas and four pies
Banderols of class 4	Per gross of banderols four annas and two pies

6 In the case of matches not for the time being subject to a direction of the nature referred to in rule 2 the owner of a manufactory claiming rebate of duty shall apply to the Collector or Assistant Commissioner in whose jurisdiction the manufactory is situate for the grant of such rebate and the Collector or Assistant Commissioner as the case may be if satisfied that a rebate is admissible under rule 1 shall grant the same by reducing the demand for duty or if the duty has already been paid by refunding the appropriate portion thereof

[Finance Department (Central Revenues) Notification No 13-Central Excises dated the 30th June 1934 as amended by Fin Deptt (C R) Notifications No 4 C Exc dated the 2nd February 1935 and No 18 C Exc dated the 26th March 1938]

K RULES FOR SEARCH IN THE PROVINCES OF BOMBAY AND MADRAS

In exercise of the powers conferred by clause (1) of sub-section (2) and sub-section (3) of section 18 of the Matches (Excise Duty) Act, 1934 (XVI of 1934), and in supersession of the notifications of the Provincial Government of Bombay in the Revenue Department, No 2103/33, dated the 4th May 1936, and of the Provincial Government of Madras in the Development Department, No 1050, dated the 30th July 1935, the Central Government is pleased to make the following rules, namely

I Any officer duly empowered under clause 34 of the Matches (Excise Duty) Order, 1934, to search any place, vessel, cart or means of conveyance for matches liable to duty, may

- (i) enter and search at any time by day or by night any land, building, enclosed place, premises, vessel, conveyance or other place upon or in which he has reason to believe that matches, splints or veneers are manufactured, stored or carried, and
- (ii) in case of resistance break open any door and remove any other obstacle to his entry upon or into and search of such land, building, enclosed place, premises, vessel, conveyance or other place

II Every search under these rules shall be carried out so far as may be in accordance with the provisions of section 103 of the Code of Criminal Procedure, 1898 (Act V of 1898)

III (i) Any such officer may require any person who has the immediate possession, control or use of any land, building, enclosed place, premises, vessel, conveyance or other place which he desires to search under these rules, or of any matches, splints or veneers manufactured, stored or carried or believed by him to be manufactured, stored or carried thereupon or therein, to open or allow access to, inspect or examine such place or conveyance or to open, unload, unpack or allow the inspection or examination of such articles

(ii) If the said person fails to comply with any such requirement, such officer may cause anything to be done which he may deem necessary in order to exercise his powers under these rules in a proper manner, and the cost incurred in this behalf, unless paid to such officer shall be recoverable from the said person as an arrear of land revenue

IV Whoever fails to comply with any lawful requirement of an officer made under these rules shall on conviction, be punishable with imprisonment for any term not exceeding six months or with fine not exceeding one thousand rupees, or with both

[F D (C R) Notification No 52-C Exc, dated the 1st April 1938]

MATCHES

L—OFFICERS EMPOWERED TO SEARCH

In pursuance of clause 34 of the Matches (Excise Duty) Order 1934 and in supersession of the notifications issued in this behalf by the Provincial Governments of Bombay and Madras the Central Government is pleased to empower officers mentioned in the annexed Schedule within their respective jurisdictions to search any place vessel cart or means of conveyance for matches liable to duty and to seize and remove or detain any matches which may appear to them to have been illegally imported or manufactured or to have been issued from the manufactory or stocked or kept for sale in contravention of any direction or rule made under the Matches (Excise Duty) Act 1934 (XVI of 1934)

SCHEDULE

I *In the Province of Bombay—*

- 1 Head Quarters Assistant to the Collector of Salt Revenue Bombay
- 2 Assistant Collectors of Salt Revenue
- 3 Chief Inspector of Sugar Excise
- 4 Any officer of the Bombay Salt Department not below the rank of Sub Inspector
- 5 Bandarkhans and Nakedars in charge of minor Sea and Land Customs Stations
- 6 Petty Officers and Constables of the Bombay Salt Department

II *In the Province of Madras —*

Any officer of the Madras Salt Revenue and Customs Departments not below the rank of Sub Inspector

[F D (C R.) Notification No 42 C Exc dated the 1st April 1938 as amended by Notification No 60 C Exc dated the 20th August 1938]

In pursuance of clause 36 of the Northern India Matches (Excise Duty) Order 1938 the Central Government is pleased to empower all officers of the Central Excises and Salt Department Northern India to search any place vessel cart or means of conveyance for matches liable to duty and to seize and remove or detain any matches which may appear to them to have been illegally imported or manufactured or to have been issued from the manufactory or stocked or kept for sale in contravention of any direction or rule made under the Matches (Excise Duty) Act 1934 (XVI of 1934)

[F D (C R.) Notification No 42 C Exc dated the 1st April 1938]

SECTION VI MECHANICAL LIGHTERS

A MECHANICAL LIGHTERS (EXCISE DUTY) ACT, 1934. (Act No XXIII of 1934)

(Received the assent of the Governor General on the 19th August 1934)

An Act to provide for the imposition and collection of an excise duty on mechanical lighters

WHEREAS it is expedient to impose an excise duty on mechanical lighters, to provide for the collection thereof, and to alter the duty of customs leviable on mechanical lighters under the Indian Tariff Act, 1894 (VIII of 1894). It is hereby enacted as follows

1. Short title and extent (1) This Act may be called the Mechanical Lighters (Excise Duty) Act 1934

(2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas

2. Definitions In this Act, unless there is anything repugnant in the subject or context,

(a) "manufactory" means any premises wherein mechanical lighters are manufactured,

(b) "mechanical lighter" means any mechanical or chemical contrivance for causing ignition which is portable and which operates by producing a spark or flame whether by itself or when brought into contact with gas, and includes a mechanical lighter issued from a manufactory in an incomplete state or requiring for its completion the addition of a flint, and

(c) "owner" includes any person expressly or impliedly authorised by an owner of a manufactory to be his agent in respect of the manufactory

3 Imposition of duty A duty of excise at the rate of one rupee and eight annas per lighter shall be levied on every mechanical lighter manufactured in any manufactory in British India and issued out of such manufactory after the commencement of this Act, and shall be payable by the owner of the manufactory

4. Recovery of duty with penalty (1) If any duty payable under section 3 is not paid within the time fixed by rules made in that behalf under this Act, it shall be deemed to be an arrear, and the authority to which such duty is payable may, in lieu thereof, recover any sum not exceeding three times the amount of duty unpaid which such authority may in its discretion think it reasonable to require

MECHANICAL LIGHTERS

(2) An arrear of duty or any sum recoverable in lieu thereof under this section shall be recoverable as an arrear of land revenue and shall be recoverable in addition to and not in substitution for any other penalty incurred under this Act

5 Issue from manufactory—No person shall issue any mechanical lighter out of a manufactory except in accordance with the provisions of rules made in that behalf under this Act or until such rules are made, in accordance with the general or special orders of the Central Government

6 Power of Central Government to prohibit import—The Central Government may by notification in the official Gazette prohibit absolutely or with such exceptions as it thinks fit the bringing of mechanical lighters into British India from the territory of any specified Prince or Chief in India

***7 Prohibition of manufacture without licence**—From such date as may be fixed by the Central Government by notification in the official Gazette in this behalf no person shall manufacture mechanical lighters in British India except under and in accordance with a licence to manufacture issued under this Act

8 Penalty for issue from manufactory in contravention of section 5—Whoever contravenes the provisions of section 5 shall be punishable with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both

9 Penalty for import in contravention of Act—(1) Whoever in contravention of any notification made under section 6 imports or attempts to import mechanical lighters into British India shall be punishable with imprisonment which may extend to six months or with fine which may extend to three times the amount of the duty which would be payable on the mechanical lighters if they were liable to duty in British India or to one thousand rupees whichever is greater or with both imprisonment and fine

(2) Whoever abets an offence punishable under sub section (1) shall whether such offence is or is not committed in consequence of such abetment and notwithstanding anything contained in section 116 of the Indian Penal Code (XLV of 1860) be punishable with the punishment provided for the offence

10 Penalty for manufacture without licence—Whoever without a licence to manufacture or in contravention of the terms of such licence manufactures mechanical lighters shall be punishable with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both

* In pursuance of section 7 of the Mechanical Lighters (Excise Duty) Act 1934 (XXIII of 1934) the Governor General in Council is pleased to fix the 1st of October 1934 as the date from which the prohibition set forth in the said section shall have effect

[Finance Department (Central Revenues) Notification No 28 Central Excises dated the 9th September 1934]

MECHANICAL LIGHTERS

11. *Penalty for evasion of duty or failure to supply information*

Whoever evades, or attempts to evade, the payment of any duty payable by him under this Act, or fails to supply any information which he is required under this Act or the rules to supply, or knowingly supplies false information shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both

12. *Power of Courts to order forfeiture* Any Court trying an offence under this Act may order that any mechanical lighters, together with the boxes, packing or wrappings thereof, in respect of which the Court is satisfied that an offence under this Act has been committed shall be forfeited to His Majesty

13. *Application of Act VIII of 1878 to the importation of mechanical lighters* The law for the time being in force relating to Sea Customs and to goods the importation of which is prohibited by section 18 of the Sea Customs Act, 1878 (VIII of 1878), shall apply in respect of mechanical lighters the importation of which is prohibited by notification made under section 6 of this Act, and the officers of Customs and the officers empowered under the Sea Customs Act, 1878 (VIII of 1878), to perform the duties imposed by that Act, on a Customs Collector and other officers of Customs shall have the same powers in respect of such mechanical lighters as they have for the time being in respect of goods the importation of which is prohibited by section 18 of the Sea Customs Act, 1878 (VIII of 1878)

Provided that the penalty for the offence specified in section 167, No 8 of the Sea Customs Act, 1878 (VIII of 1878), shall, where the offence is committed in relation to mechanical lighters the importation of which is prohibited under section 6 of this Act, be a penalty of confiscation only, and such penalty of confiscation shall not be inflicted under section 167, No 8, of the Sea Customs Act, 1878 (VIII of 1878), in any case where the person concerned in the offence is sent for trial under section 9 of this Act

14. *Application of the provisions of Act VIII of 1878 to the duty on mechanical lighters* The Central Government may, by notification in the Official Gazette declare that any of the provisions of the Sea Customs Act, 1878 (VIII of 1878), relating to the levy of and exemption from customs duties, drawback of duty, warehousing, offences and penalties, confiscation, and procedure relating to offences and appeals shall, with such modifications and alterations as it may consider necessary or desirable to adapt them to the circumstances, be applicable in regard to like matters in respect of the duty imposed by section 3

15 *Power of Central Government to make rules* (1) The Central Government may, by notification in the Official Gazette, make rules to carry into effect the purposes and objects of this Act

MECHANICAL LIGHTERS

(2) In particular and without prejudice to the generality of the foregoing power such rules may—

- (a) provide for the assessment and collection of the duty and the authorities by whom functions under this Act are to be discharged the issue of notices requiring payment the manner in which the duty shall be payable and the recovery of arrears
- (b) provide for the distinguishing of mechanical lighters which have been manufactured under licence, or on which duty has been paid or which are exempt from duty under this Act
- (c) regulate the issue of mechanical lighters out of any manufactory
- (d) impose on the owners of manufactories and on persons engaged in the sale of mechanical lighters the duty of furnishing information keeping records and making returns and prescribe the nature of such information and the form of such records and returns the particulars to be contained therein and the manner in which they shall be verified
- (e) provide for the issuing of licences the form and the conditions of licences and the fees to be charged therefor
- (f) provide for the detention of mechanical lighters for the purpose of exacting the duty the confiscation otherwise than under section 12 of articles in respect of which breaches of the Act or rules have been committed and the disposal of articles so detained or confiscated
- (g) authorise and regulate the inspection or search of any place or conveyance used for the manufacture storage or carriage of mechanical lighters and
- (h) authorize and regulate the composition of offences against, or liabilities incurred under the Act and rules including composite payments in lieu of duty

(3) In making any rule under this section the Central Government may provide that a breach of the rule shall where no other penalty is provided by this Act be punishable with imprisonment for any term not exceeding six months or with fine not exceeding one thousand rupees or with both imprisonment and fine

MECHANICAL LIGHTERS

B MECHANICAL LIGHTERS (EXCISE DUTY) ORDER, 1934

In exercise of the powers conferred by Sections 14 and 15 of the Mechanical Lighters (Excise Duty) Act, 1934 (XXIII of 1934), the Governor General in Council is pleased to apply in the adapted form set out below certain provisions of the Sea Customs Act, 1878 (VIII of 1878) and to make certain rules for the purpose of providing for the assessment and collection of the duty imposed by the first-mentioned Act

CHAPTER I

SHORT TITLE AND DEFINITION

1 This Order may be called "The Mechanical Lighters (Excise Duty) Order, 1934"*

2. In this Order unless there is anything repugnant in the subject or context

(i) "the Act" means the Mechanical Lighters (Excise Duty) Act, 1934,

(ii) "Collector" means

(a) in the Provinces of Sind, Orissa and Coorg, the chief officer-in-charge of the revenue administration of a district,

(b) in the Province of Bombay, the Assistant Collector of Salt Revenue in whose jurisdiction the manufactory is situated,

(c) in the Province of Madras, the Assistant Commissioner of Salt Revenue in whose jurisdiction the manufactory is situated,

and includes any officer specially authorized to exercise throughout a Province or any specified area therein all or any of the powers of a Collector under this Order,

(iii) "Inspecting Officer" means

(a) in the Provinces of Sind, Orissa and Coorg, any officer of the Land-Revenue, Excise, Customs, Salt or Income-tax Department, and

(b) in the Provinces of Bombay and Madras, any officer of the Customs, Salt or Income-tax Department,

*In exercise of the powers conferred by sections 14 and 15 of the Mechanical Lighters (Excise Duty) Act, 1934 (XXIII of 1934), the Central Government is pleased to direct that with effect from the 1st April 1938—

(A) the Mechanical Lighters (Excise Duty) Order, 1934, shall be cancelled in its application to Northern India, namely, the Provinces of Bengal, Assam, Bihar, United Provinces, Punjab, North-West Frontier, Central Provinces, Delhi, Ajmer-Merwara and Baluchistan

[F D (C R) Notification No 24 C Exc, dated the 26th March 1938]

MECHANICAL LIGHTERS

authorized by the Collector to inspect the premises in which mechanical lighters hable to duty are possessed or manufactured and shall include an officer permanently stationed at the manufactory to supervise its operations

Provided that (a) in the Province of Sind no officer of the Customs or Income tax Department and (b) in the Provinces of Bombay Madras and Orissa no officer of the Income tax Department shall be appointed by the Collector to be an Inspecting Officer without the previous approval of the Central Board of Revenue

- (iv) Duty means the duty payable under the Act
- (v) India means the territories included in India as defined in the General Clauses Act 1897 together with all foreign possessions on the Continent of India not protected by a customs cordon

CHAPTER II

SPECIAL APPOINTMENTS AND DELEGATIONS

3 Unless the Central Government shall in any case otherwise direct this power of specially authorizing any officer to exercise throughout a Province or any specified area therein all or any of the powers of a Collector under this Order shall be exercisable by the Provincial Government in the Provinces of Sind Orissa and Coorg and by the Collector of Salt Revenue in the Provinces of Bombay and Madras

CHAPTER III

MANUFACTURE OF MECHANICAL LIGHTERS

4 The Collector may issue to any person firm or company, being the owner of a manufactory a licence in Form A appended to this Order to manufacture mechanical lighters

Provided that the holder of such a licence shall not without the sanction of the Central Government be given a licence in respect of any other manufactory within the same district

5 The holder of a licence in Form A may manufacture mechanical lighters subject to the conditions of his licence

6 The position of the premises covered by a licence to manufacture mechanical lighters shall be clearly described in the licence and the licensee shall manufacture mechanical lighters within the premises therein described and not elsewhere

7 Every holder of a licence in Form A shall keep a correct daily account in the form prescribed in the licence

8 Within five days after the close of each month every holder of a licence in Form A shall submit to the Collector a monthly return in

MECHANICAL LIGHTERS

Form B appended to this Order showing the number of mechanical lighters removed from the manufactory during that month

9 On receipt of the return referred to in clause 8, the Collector shall, after verification of the return of exports if any, to places outside India, and such other enquiry as he may deem fit, assess the duty payable on mechanical lighters (other than mechanical lighters of the type known as 'Self-lighting Cigarettes' in boxes bearing a banderol) removed from the manufactory. If the licensee fails to submit a return the Collector may make a summary assessment on such information as may be available. The amount assessed shall be communicated to the licensee who shall pay it into the Treasury by the end of the month following that for which the return was required to be made

10. The Collector or Inspecting Officer may enter the premises of any holder of a licence in Form A and inspect the licence, the building, the machinery, the stocks of mechanical lighters and of materials for use in manufacturing mechanical lighters and the accounts

11. A licensee shall not transfer his licence or sublet the licensed premises to any other person without the permission in writing of the Collector

12. Any licensee who fails to keep a correct daily account or refuses to permit any authorized officer to enter the licensed premises and inspect the licence, building, machinery, stocks and accounts or transfers the licence or sublets the licensed premises to any other person without the permission of the Collector shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both

CHAPTER IV

REFUNDS AND REMISSIONS

13. Any person who exports from British India to any place outside India mechanical lighters on which duty has been paid under the Act, shall, on production of satisfactory evidence before the Collector that the mechanical lighters have been so exported and that the duty has been paid in respect of these mechanical lighters, receive a refund of that duty. If the exporter is the owner of the manufactory in which the mechanical lighters were made, such refund may be paid, at the discretion of the Collector, either in cash or be set off against duty due from such exporter

14. The Central Government may, by notification in the *Gazette of India*, exempt any mechanical lighters from the whole or any part of the duty leviable thereon

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CHAPTER V

MISCELLANEOUS

15 Every holder of a licence in Form A shall furnish such security as may be demanded by the Collector for the observance of the conditions of his licence and for the payment of duty

16 The period of a licence to manufacture mechanical lighters shall be from 1st April in any year or any later date on which the licence may be issued to the 31st March following

17 There shall be a counterpart for each licence and the counterpart shall be in the same form as the licence itself The licensee shall at the time his licence is delivered to him be required to sign the counterpart of his licence in token of his acceptance of the conditions specified in the licence

18 A fee of Rupees one hundred shall be payable for every licence to manufacture mechanical lighters for each year or part of a year

19 The Collector who grants a licence under this Order may cancel it in case of a breach of any of the conditions therein or of the Act or of the provisions of this Order

20 The Collector may permit the surrender of a licence issued under this Order on one month's written notice and shall grant such refund if any of part of the fee paid for the year during which the licence is surrendered as the Provincial Government in the Provinces of Sind Orissa and Coorg and the Collector of Salt Revenue in the Provinces of Bombay and Madras may in each case determine

21 Every holder of a licence in Form A shall before the expiry cancellation or surrender of his licence pay all the duty payable by him under the Act

Provided that if the licence is renewed on expiry the date on which payment is due shall be determined under clause 9

22 In the Provinces of Sind Orissa and Coorg an appeal shall lie from any order of the Collector to the Central Board of Revenue In the Provinces of Bombay and Madras an appeal shall lie from any order of the Collector to the Collector of Salt Revenue No appeal shall lie from any appellate order of the Collector of Salt Revenue but an appeal shall lie from any original order passed by him to the Central Board of Revenue The Central Government may revise any order passed under the Act from which no appeal lies

Provided that no order in revision shall be passed having an effect more prejudicial to the person concerned than the order under revision without such person being given an opportunity of stating his case

23 No appeal under clause 22 shall be admitted unless received by the appellate authority within three months of the date of the order against which the appeal is made

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24. In the Provinces of Bombay and Madras, the Central Government and in the Provinces of Sind, Orissa and Coorg, the Provincial Government may empower any officers of any department under its control to search any place, vessel, cart or means of conveyance for mechanical lighters liable to duty and to seize and remove or detain any mechanical lighters which may appear to them to have been illegally imported or manufactured

24-A. (1) Mechanical lighters in respect of which breaches of the Act or of this Order have been committed shall, together with the boxes, packing or wrappings thereof, be liable to confiscation, which may, without prejudice to the provisions of section 12 of the Act, be adjudged subject to the provisions of clause 22 by the Collector

Provided that when adjudging confiscation the Collector shall give the owner an option to pay in lieu of confiscation such fine, not exceeding one thousand rupees, as he thinks fit, in addition to the duty payable in respect of such lighters under the Act

(2) Articles of which confiscation has been adjudged under sub-clause (1) and in respect of which the option of paying a fine in lieu of confiscation has not been exercised shall be sold, destroyed or otherwise disposed of in such manner as the Collector may direct, provided that the Collector shall not sell confiscated mechanical lighters at a price lower than the duty payable in respect of such lighters under the Act

25. The Collector may accept from any person whose property is liable to confiscation under the Act or who is reasonably suspected of having committed an offence under the Act or under the provisions of this Order a sum of money not exceeding one thousand rupees in lieu of confiscation of goods or of punishment for breach of any provision of the Act or of this Order

26. When duty has been short-levied through inadvertence, error, or misconception on the part of the Collector, or through misstatement as to quantity on the part of the owner of the manufactory,

or, when any such duty after having been levied has been, owing to any such cause, erroneously refunded,

the person chargeable with the duty so short-levied or to whom such refund has erroneously been made, shall pay the deficiency or repay the amount paid to him in excess, on demand being made within three months from the close of the month in respect of which the duty shall have been levied or from the date of making the refund

Provided that a person chargeable with duty short-levied as the result of an offence under the Act of which he has been convicted in Court shall pay the deficiency on demand being made at any time

27 No duty which has been paid and of which repayment wholly or in part is claimed in consequence of the same having been paid

MECHANICAL LIGHTERS

through inadvertence error or misconception shall be returned unless such claim is made within three months from the date of such payment

FORM A

LICENCE FOR THE MANUFACTURE OF MECHANICAL LIGHTERS

(Vide clause 4)

District

Serial No of Licence

Name of Licensee

Be it known that resident of
is hereby authorised by the undersigned to manufacture mechanical lighters on the premises described in the Schedule attached from the date of this licence to the 31st day of March 19 after which this licence will cease to have effect

It is required of the holder of this licence as a condition of its remaining in force that he duly and faithfully perform and abide by the following conditions —

I That he produce this licence on demand by the Collector or Inspecting Officer

II That he permit inspection of the licensed premises the machinery the stocks and the accounts by the Collector or Inspecting Officer

III That he do not transfer or purport to transfer this licence or sublet the licensed premises to any other person without the permission in writing of the Collector

IV That he keep correct daily accounts in the following form —

Mechanical Lighters Manufacture Account

Date	Opening Balance	Quantity manufactured	Quantity removed from factory for consumption in India	Quantity removed for export out of India	Quantity destroyed by accident	Closing Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total						

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V That he furnish to the Collector within five days after the end of each calendar month a monthly return in Form B appended to the Mechanical Lighters (Excise Duty) Order, 1934, showing the quantity of mechanical lighters removed from the licensed premises, during the month

VI That he make payment into the Treasury by the due date of the amount of duty to which he is assessed by the Collector

VII That he observe all the provisions of the Mechanical Lighters (Excise Duty) Act, 1934, and of the Mechanical Lighters (Excise Duty) Order, 1934, made thereunder

This licence may be cancelled by the Collector if any breach of the Mechanical Lighters (Excise Duty) Act, 1934, or of the Mechanical Lighters (Excise Duty) Order, 1934, made thereunder, or of any of the above-mentioned conditions is committed by the licensee or his partner or agent or any other person employed in the premises for which this licence is granted

Collector,

Licensee.

Dated the

The Schedule above referred to

District

Tahsil or Township

Boundaries of Manufactory

North

South

East

West

MECHANICAL LIGHTERS

FORM B

MONTHLY RETURN TO BE SUBMITTED BY HOLDER OF LICENCE TO MANUFACTURE MECHANICAL LIGHTERS

(Vide clause 8)

Month

19

Opening Balance	Mechanical Lighters manufac- tured during the month	Quantity removed from factory for consumption in India	Quantity removed from factory for export	Quantity destroyed in Factory	Closing Balance
(1)	()	(1)	(1)	()	(6)

Signature
Licensee

Dated the

Orders of Collector

Duty of Rs on Mechanical lighters is
hereby assessed and must be paid on or before Inform
assessee and enter in Revenue Registers

Signature
Collector

Dated the

[Finance Department (C R) Notification No. 7 Central Excises dated the 3rd May 1934 as amended by Finance Department (C R) Notification No. 2 C Exc dated the 19th January 1935 No. 2 C Exc dated the 22nd February 1936 No. 3 C Exc dated the 23rd January 1937 No. 5 C Exc dated the 13th February 1937 No. 19 C Exc dated the 16th October 1937 and No. 24 C Exc dated the 26th March 1938]

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C THE NORTHERN INDIA MECHANICAL LIGHTERS
(EXCISE DUTY) ORDER, 1938

In exercise of the powers conferred by sections 14 and 15 of the Mechanical Lighters (Excise Duty) Act, 1934 (XXIII of 1934), the Central Government is pleased to apply in the adapted form set out below certain provisions of the Sea Customs Act, 1878 (VIII of 1878) and to make certain rules for the purpose of providing for the assessment and collection of the duty imposed by the first-mentioned Act in the following Provinces, namely

Bengal, Assam, Bihar, United Provinces, Punjab, North-West Frontier, Central Provinces, Delhi, Ajmer-Merwara and Baluchistan

CHAPTER I

SHORT TITLE, COMMENCEMENT AND DEFINITIONS

1 (1) This Order may be called "The Northern India Mechanical Lighters (Excise Duty) Order, 1938"

(2) It shall come into force on the 1st April 1938, whereupon the Mechanical Lighters (Excise Duty) Order, 1934 (except the notification of the Government of India in the Finance Department (Central Revenues) No 2-Central Excises, dated the 23rd January 1937 issued under clause 14 thereof) shall be cancelled in its application to the said Provinces, and the rules, if any, made under section 5 of the first-mentioned Act by the Governments of the Provinces named in the preamble shall also be cancelled. These cancellations shall not, however, have effect as regards anything done, or any offence committed, or any fine or penalty incurred, or any proceedings instituted before the said date.

2 In this Order, unless there is anything repugnant in the subject or context

- (i) "the Act" means the Mechanical Lighters (Excise Duty) Act, 1934 (XXIII of 1934),
- (ii) "India" means the territories included in India as defined in the General Clauses Act, 1897, together with all foreign possessions on the continent of India not protected by a customs cordon,
- (iii) "Northern India" means the Provinces of Bengal, Assam, Bihar, United Provinces, Punjab, North-West Frontier, Central Provinces, Delhi, Ajmer-Merwara and Baluchistan,
- (iv) "Commissioner" means the Commissioner, Central Excises and Salt, Northern India,

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- (v) Deputy Commissioner means a Deputy Commissioner Central Excises and Salt Northern India
- (vi) Assistant Commissioner means the Assistant Commissioner Central Excises and Salt Northern India in charge of the jurisdiction and includes any officer specially authorised to exercise throughout Northern India or any specified area therein all or any of the powers of an Assistant Commissioner under this Order
- (vii) Inspecting Officer includes officers of the Central Excises and Salt Department Northern India not below the rank of Inspector and any officer of the Customs or Income tax Department authorized by the Commissioner with the special or general consent of the Central Board of Revenue to inspect the premises in which Mechanical Lighters liable to duty are possessed or manufactured and shall include an officer permanently stationed at any such premises
- (viii) Inspector means the Inspector Central Excises and Salt Department Northern India appointed to supervise the working of the factory or any other officer duly empowered in this behalf by the Commissioner and
- (ix) Duty means the duty payable under the Act

CHAPTER II

SPECIAL APPOINTMENTS AND DELEGATIONS

3 Unless the Central Government shall in any case otherwise direct the power of specially authorising any officer to exercise throughout Northern India or any specified area therein all or any of the powers of an Assistant Commissioner under this Order shall be exercisable by the Commissioner

CHAPTER III

MANUFACTURE OF MECHANICAL LIGHTERS

4 The Assistant Commissioner may issue to any person firm or company being the owner of a manufactory a licence in Form A appended to this Order to manufacture mechanical lighters

Provided that the holder of such a licence shall not without the sanction of the Central Government be given a licence in respect of any other manufactory within the same district

5 The holder of a licence in Form A may manufacture mechanical lighters subject to the conditions of his licence

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6 The position of the premises covered by a licence to manufacture mechanical lighters shall be clearly described in the licence and the licensee shall manufacture mechanical lighters within the premises therein described and not elsewhere

7 Every holder of a licence in Form A shall keep a correct daily account in the form prescribed in the licence

8 Within five days after the close of each month, every holder of a licence in Form A shall submit to the Assistant Commissioner in triplicate a monthly return in Form B appended to this Order showing the number of mechanical lighters removed from the manufactory during that month

9 On receipt of the return referred to in clause 8, the Assistant Commissioner shall, after verification of the return of exports, if any, to places outside India, and such other enquiry as he may deem fit, assess the duty payable on mechanical lighters (other than mechanical lighters of the type known as 'Self-lighting Cigarettes' in boxes bearing a banderol) removed from the manufactory. If the licensee fails to submit a return the Assistant Commissioner may make a summary assessment on such information as may be available. The amount assessed shall be communicated to the licensee who shall pay it into the Treasury by the end of the month following that for which the return was required to be made

10 Any Inspecting Officer may enter the premises of the holder of a licence in Form A and inspect the licence, the building, the machinery, the stocks of mechanical lighters and of materials for use in manufacturing mechanical lighters and the accounts

11 A licensee shall not transfer his licence or sublet the licensed premises to any other person without the permission in writing of the Assistant Commissioner

12 Any licensee who fails to keep a correct daily account or refuses to permit any authorised officer to enter the licensed premises and inspect the licence, building, machinery, stocks and accounts or transfers the licence or sublets the licensed premises to any other person without the permission of the Assistant Commissioner shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both

CHAPTER IV

REFUNDS AND REMISSIONS

13 Any person who exports from British India to any place outside India mechanical lighters on which duty has been paid under the Act, shall, on production of satisfactory evidence before the Assistant Commissioner that the mechanical lighters have been so exported and that

MECHANICAL LIGHTERS

the duty has been paid in respect of these mechanical lighters receive a refund of that duty. If the exporter is the owner of the manufactory in which the mechanical lighters were made such refund may be paid at the discretion of the Assistant Commissioner either in cash or he set off against duty due from such exporter.

14 The Central Government may by notification in the official gazette exempt any mechanical lighters from the whole or any part of the duty leviable thereon.

CHAPTER V

MISCELLANEOUS

15 Every holder of a licence in Form A shall furnish such security as may be demanded by the Assistant Commissioner for the observance of the conditions of his licence and for the payment of duty.

16 The period of a licence to manufacture mechanical lighters shall be from 1st April in any year or any later date on which the licence may be issued to the 31st March following.

17 There shall be a counterpart for each licence and the counterpart shall be in the same form as the licence itself. The licensee shall at the time his licence is delivered to him be required to sign the counterpart of his licence in token of his acceptance of the conditions specified in the licence.

18 A fee of Rupees one hundred shall be payable for every licence to manufacture mechanical lighters for each year or part of a year.

19 If the holder of any licence granted under this Order should lose his original licence the authority competent to grant the licence may issue a duplicate on payment of a fee of one rupee.

20 The Assistant Commissioner who grants a licence under this Order may cancel it in case of a breach of any of the conditions therein or of the Act or of the provisions of this Order.

21 The Assistant Commissioner shall permit the surrender of a licence issued under this Order on one month's written notice and shall grant such refund if any of the whole or part of the fee paid for the year during which the licence is surrendered as the Commissioner may in each case determine.

22 Every holder of a licence in Form A shall before the expiry, cancellation or surrender of his licence pay all the duty payable by him under this Act.

Provided that if the licence is renewed on expiry the date on which payment is due shall be determined under Clause 9.

MECHANICAL LIGHTERS.

23 An appeal shall lie from any order of an Assistant Commissioner to the Deputy Commissioner, and from any order of the Deputy Commissioner to the Commissioner. No appeal shall lie from any appellate order of the Commissioner, but an appeal shall lie from any original order of the Commissioner to the Central Board of Revenue. The Central Government may revise any order passed under the Act from which no appeal lies.

Provided that no order in revision shall be passed having an effect more prejudicial to the person concerned than the order under revision without such person being given an opportunity of stating his case.

24 No appeal under clause 23 shall be admitted unless received by the appellate authority within three months of the date of the order against which the appeal is made.

25 The Central Government may empower any officer to search any place, vessel, cart or means of conveyance for mechanical lighters liable to duty and to seize and remove or detain any mechanical lighters which may appear to them to have been illegally imported or manufactured or to have been issued from the manufactory or stocked or kept for sale in contravention of any direction or rule made under the Act.

25-A Any person against whom a reasonable suspicion exists that he has been guilty of an offence under the Act or this Order may be arrested in any place by any officer of the Central Excises and Salt Department, Northern India, not below the rank of an Inspector.

25-B Every person arrested on the ground that he has been guilty of an offence under the Act or this Order shall forthwith be taken before the nearest Magistrate. If there is no Magistrate near at hand, the arrested person shall be taken to the officer in charge of the Police Station within the jurisdiction of which he was arrested, who shall produce the arrested person before the nearest Magistrate.

25-C When any such person is taken before a Magistrate, such Magistrate may, if he thinks fit, either commit him to gaol or order him to be kept in the custody of the Police for such time as is necessary to enable such Magistrate to communicate with the proper officers of the Central Excises and Salt Department, Northern India.

Provided that any person so arrested, committed or kept shall be released on giving security to the satisfaction of the Magistrate to appear at such time and place as such Magistrate appoints in this behalf.

26 (1) Mechanical lighters in respect of which breaches of the Act or of this Order have been committed shall, together with the boxes, packing or wrappings thereof, be liable to confiscation, which may, without prejudice to the provisions of section 12 of the Act, be adjudged subject to the provisions of clause 23 by the Assistant Commissioner.

Provided that when adjudging confiscation the Assistant Commissioner shall give the owner an option to pay in lieu of confiscation such fine not exceeding one thousand rupees as he thinks fit in addition to the duty payable in respect of such lighters under the Act

(9) Articles of which confiscation has been adjudged under sub clause (1) and in respect of which the option of paying a fine in lieu of confiscation has not been exercised shall be sold destroyed or otherwise disposed of in such manner as the Assistant Commissioner may direct provided that the Assistant Commissioner shall not sell confiscated mechanical lighters at a price lower than the duty payable in respect of such lighters under the Act

27 The Assistant Commissioner may accept from any person whose property is liable to confiscation under the Act or who is reasonably suspected of having committed an offence under the Act or under the provisions of this Order a sum of money not exceeding one thousand rupees in lieu of confiscation of goods or of punishment for breach of any provision of the Act or of this Order

28 When duty has been short levied through inadvertence error or misconstruction on the part of the Assistant Commissioner or through mis statement as to quantity on the part of the owner of a manufactory

or when any such duty after having been levied has been owing to any such cause erroneously refunded

the person chargeable with the duty so short levied or to whom such refund has erroneously been made shall pay the deficiency or repay the amount paid to him in excess on demand being made within six months from the close of the month in respect of which the duty shall have been levied or from the date of making the refund

Provided that a person chargeable with duty short levied as the result of an offence under the Act of which he has been convicted in Court shall pay the deficiency on demand being made at any time

29 No duty which has been paid and of which repayment wholly or in part is claimed in consequence of the same having been paid through inadvertence error or misconstruction shall be returned unless such claim is made within six months from the date of such payment

MECHANICAL LIGHTERS

FORM A

Licence for the Manufacture of Mechanical Lighters
(Vide clause 4)

District

Serial No of Licence

Name of Licensee

Be it known that _____ resident of _____ is hereby authorised by the undersigned, Assistant Commissioner, Central Excises and Salt, Northern India _____ to manufacture mechanical lighters on the premises described in the Schedule attached from the date of this licence to the 31st day of March 19 _____ after which this licence will cease to have effect

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following conditions Nos I to VIII and in the case of expiry, cancellation or surrender of this licence, agree to abide by condition No IX

I That he produce this licence on demand by any Inspecting Officer

II That he permit inspection of the licensed premises, the machinery, the stocks and the accounts by any Inspecting Officer

III That he do not transfer, or purport to transfer, this licence, or sublet the licensed premises to any other person without the permission in writing of the Assistant Commissioner

IV That he keep correct daily accounts in the following form

Mechanical Lighters Manufacture Account

Date	Opening balance	Quantity manufactured	Quantity removed from Factory for consumption in India	Quantity removed for export out of India	Quantity destroyed by accident	Closing balance
1	2	3	4	5	6	7
Total				-		

NOTE—The word 'India' has the meaning assigned to it in clause 2 (ii) of the Northern India Mechanical Lighters (Excise Duty) Order, 1938

MECHANICAL LIGHTERS

V That he furnish to the Assistant Commissioner within five days after the end of each calendar month a monthly return in Form B appended to the Northern India Mechanical Lighters (Excise Duty) Order 1938 showing the quantity of mechanical lighters removed from the licensed premises during the month

VI That he carry out without delay such structural alterations in the premises as the Assistant Commissioner may direct in order to facilitate supervision and prevent smuggling

VII That he make payment into the Treasury by the due date of the amount of duty to which he is assessed by the Assistant Commissioner

VIII That he observe all the provisions of the Mechanical Lighters (Excise Duty) Act 1934 and of the Northern India Mechanical Lighters (Excise Duty) Order 1938 made thereunder

IX That in the event of the expiry cancellation or surrender of the licence he sell or otherwise dispose of stock if any of mechanical lighters on which duty has not been paid to holders of a licence in Form A within such period as may be fixed by the Assistant Commissioner

This licence may be cancelled by the Assistant Commissioner if any breach of the Mechanical Lighters (Excise Duty) Act 1934 or of the Northern India Mechanical Lighters (Excise Duty) Order 1938 made thereunder or of any of the above mentioned conditions Nos I to VIII is committed by the licensee or his partner or agent or any other person employed in the premises for which this licence is granted

Assistant Commissioner

Licensee

Division

Dated the

19

The Schedule above referred to

District

Tehsil or township

Boundaries of Manufactory

North

South,

East

West

MECHANICAL LIGHTERS

FORM B

*Monthly return to be submitted by holder of licence to manufacture
Mechanical Lighters*

(Vide clause 8)

Month 19

Opening balance	Mechanical Lighters manu- factured during the month	Quantity removed from Factory for consump- tion in India	Quantity removed from Factory for export	Quantity destroyed in Factory	Closing balance
1	2	3	4	5	6
—					

NOTE—The word 'India' has the meaning assigned to it in Clause 2 (ii) of the Northern India Mechanical Lighters (Excise Duty) Order, 1938

Signature

Licensee

Dated the 19 .

Orders of Assistant Commissioner

Duty of Rs on Mechanical Lighters is hereby
assessed, and must be paid on or before

Inform assessee and enter in Revenue Registers

Signature

Assistant Commissioner,

Division

Dated the 19

[Finance Department (Central Revenues) Notification No 11-C Exc, dated the 19th March 1938, as amended by F D (C R) Notification No 64 C Exc, dated the 10th September 1938]

MECHANICAL LIGHTERS

D —PROHIBITIONS

In exercise of the powers conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878) the Governor General in Council is pleased to prohibit the bringing by land into British India of mechanical lighters as defined in clause (b) of section 2 of the Mechanical Lighters (Excise Duty) Act 1931 (XXIII of 1931), from any country situate on the land frontier of India

[F D (G R.) Notification No 17 Customs dated the 7th March 1934.]

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E EXEMPTIONS.

In exercise of the powers conferred by clause 14 of the Mechanical Lighters (Excise Duty) Act, 1934, the Governor General in Council is pleased to exempt mechanical lighters of the type known as 'Self-lighting cigarettes', in boxes containing not more than 10 cigarettes each and bearing at the time of issue from the manufactory a banderol of the nature and affixed in the manner hereinafter provided, from so much of the duty leviable thereon under section 3 of the Mechanical Lighters (Excise Duty) Act, 1934 (XXIII of 1934), as is in excess of five annas per gross of boxes

2 The banderols to be affixed to boxes of 'Self-lighting cigarettes' shall be banderols manufactured in and issued from the Government Security Press, Nasik

3 Every banderol shall be so affixed to the box that

- (a) the words and figures on the banderol specifying the maximum number of 'Self-lighting cigarettes' covered by the banderol are legible,
- (b) the box cannot be opened without tearing the banderol, and
- (c) the ends of the banderol are covered by the manufactory's label

[Finance Department (C R) Notification No 2-C Exc, dated the 23rd January 1937]

MECHANICAL LIGHTERS

F—OFFICERS EMPOWERED TO SEARCH

In pursuance of clause 24 of the Mechanical Lighters (Excise Duty) Order 1934 and in supersession of the notifications issued in this behalf by the Provincial Governments of Bombay and Madras the Central Government is pleased to empower the officers mentioned in the annexed Schedule within their respective jurisdictions to search any place, vessel cart or means of conveyance for mechanical lighters liable to duty and to seize and remove or detain any mechanical lighters which may appear to them to have been illegally imported or manufactured

SCHEDULE

I *In the Province of Bombay —*

- 1 Headquarters Assistant to the Collector of Salt Revenue, Bombay
- 2 Assistant Collectors of Salt Revenue
- 3 Chief Inspector of Sugar Excise
- 4 Any officer of the Bombay Salt Department not below the rank of Sub Inspector
- 5 Bandarkarkuns and Nakerdars in charge of minor Sea and Land Customs Stations
- 6 Salt Petty Amaldars and Sepoys

II *In the Province of Madras —*

Any officer of the Madras Salt Revenue and Customs Departments not below the rank of Sub Inspector

[Finance Department (C R) Notification No 44 C Exc dated the 1st April 1933 as amended by Notification No 61 C Exc dated the 20th August 1933]

In pursuance of clause 25 of the Northern India Mechanical Lighters (Excise Duty) Order 1938 the Central Government is pleased to empower all officers of the Central Excises and Salt Department Northern India to search any place vessel cart or means of conveyance for mechanical lighters liable to duty and to seize and remove or detain any mechanical lighters which may appear to them to have been illegally imported or manufactured or to have been issued from the manufactory or stocked or kept for sale in contravention of any direction or rule made under the Mechanical Lighters (Excise Duty) Act 1934 (XXIII of 1934)

[Finance Department (C R) Notification No 45 C Exc dated the 1st April 1933]

SECTION VII IRON AND STEEL

A IRON AND STEEL DUTIES ACT, 1934

ACT No XXVI of 1934

(Received the assent of the Governor General on the 7th September 1934)

An Act to provide for the modification and continuance of the protection afforded to the iron and steel industry in British India, and to impose an excise duty for the revenue purposes upon certain steel

WHEREAS it is expedient to provide for the modification and continuance of the protection afforded to the iron and steel industry in British India, and to impose an excise duty for revenue purposes upon certain steel, It is hereby enacted as follows

1 *Short title, extent and commencement* (1) This Act may be called the Iron and Steel Duties Act, 1934

(2) It extends to the whole of British India

(3) This section shall come into force at once, the remaining sections shall come into force on the 1st day of November, 1934

2.*

3.*

4 *Excise duty on steel ingots* A duty of excise shall be levied at the rate of four rupees per ton on all steel ingots produced in British India after the commencement of this Act, and shall be payable by the manufacturer thereof

5 *Recovery of duty with penalty* (1) If any duty payable under section 4 is not paid within the time fixed by rules made in that behalf under this Act, it shall be deemed to be an arrear, and the authority to which such duty is payable may in lieu thereof recover any sum not exceeding twice the amount of duty unpaid which such authority may in its discretion think it reasonable to require

(2) An arrear of duty or any sum recoverable in lieu thereof under this section shall be recoverable as an arrear of land revenue, and shall be recoverable in addition to and not in substitution for any other penalty incurred under this Act

* Section 2 and 3 repealed by Act XII of 1935

6 Application of the provisions of Act VIII of 1878 to the duty on steel ingots—The Central Government may by notification in the Official Gazette declare that any of the provisions of the Sea Customs Act 1878 (VIII of 1878) relating to the levy of and exemption from customs duties drawback of duty warehousing offences and penalties confiscation and procedure relating to offences and appeals shall with such modifications and alterations as it may consider necessary or desirable to adapt them to the circumstances, be applicable in regard to like matters in respect of the duty on steel ingots imposed by section 4

7 Rebate on export of steel ingots and articles manufactured there from—When steel ingots on which the duty of excise imposed by this Act has been paid or articles of iron or steel manufactured in British India from such ingots are exported out of India there shall be payable to the exporter of such ingots or articles subject to such conditions as the Central Government may prescribe a refund at the following rates namely —

on ingots blooms and billets— $\frac{1}{2}$ refund at the rate of four rupees per ton

on other manufactures of iron or steel—

(a) not fabricated— $\frac{1}{2}$ refund at the rate of five and one third rupees per ton

(b) fabricated— $\frac{1}{2}$ refund at the rate of six rupees per ton

8 Penalty for evasion of duty or failure to supply information—Whoever evades or attempts to evade the payment of any duty of excise payable by him under this Act or fails to supply any information which he is required by any rules made under this Act to supply or knowingly supplies false information shall be punishable with imprisonment which may extend to six months or with fine which may extend to two thousand rupees or with both

9 Power of Central Government to make rules—(1) The Central Government may by notification in the Official Gazette make rules to carry into effect the purposes and objects of this Act

(2) In particular and without prejudice to the generality of the foregoing power such rules may—

(a) provide for the assessment and collection of the duty payable under section 4 and the authorities by whom functions under this Act are to be discharged the issue of notices requiring payment the manner in which and the time at

which the duty shall be payable, and the recovery of arrears,

- (b) impose on manufacturers of steel ingots the duty of furnishing information, keeping records and making returns, and prescribe the nature of such information, and the form of such records and returns, the particulars to be contained therein and the manner in which they shall be verified;
- (c) authorise and regulate the inspection of any premises used for the manufacture of steel ingots,
- (d) authorise and regulate the composition of offences against or liabilities incurred under the Act and rules, and
- (e) prescribe the conditions under which the refunds referred to in section 7 shall be payable

(3) In making any rule under this section the Central Government may provide that a breach of the rule shall be punishable with fine not exceeding two thousand rupees

10.*

THE SCHEDULE *

* Section 10 and the Schedule repealed by Act XII of 1935

B—STEEL INGOTS (EXCISE DUTY) ORDER, 1934

In exercise of the powers conferred by sections 6, 7 and 9 of the Iron and Steel Duties Act 1934 (XXI of 1934), read with section 22 of the General Clauses Act 1897 (I of 1897) the Governor General in Council is pleased to apply in the adapted form set out below certain provisions of the Sea Customs Act 1878 (VIII of 1878) and to make certain rules for the purpose of providing for the assessment and collection of the duty of excise imposed by the first mentioned Act on steel ingots produced in British India.

1 *Short title*—This Order may be called The Steel Ingots (Excise Duty) Order 1934.

2 *Definitions*—In this Order unless there is anything repugnant in the subject or context—

(1) the Act means the Iron and Steel Duties Act 1934

(2) Collector means—

(a) in the Provinces of Sind Orissa and Coorg the Collector or the Deputy Commissioner of the district

(b) in the Province of Bombay the Assistant Collector of Salt Revenue in whose jurisdiction the manufactory is situated

(c) in the Province of Madras the Assistant Commissioner of Salt Revenue in whose jurisdiction the manufactory is situated

and includes such other officer as the Central Government may appoint in this behalf by name or in virtue of his office to perform throughout a Province or any specified area therein all or any of the duties of a Collector under this Order

3 *Agent of owner to be deemed owner for certain purposes*—When any person is expressly or impliedly authorised by the owner of any manufactory of steel ingots to be his Agent in respect of such manufactory for all or any of the purposes of this Order and such authorization is approved by the Collector such person shall for such purposes be deemed to be the owner of such manufactory

In exercise of the powers conferred by sections 6 and 9 of the Iron and Steel Duties Act 1934 (XXI of 1934) the Central Government is pleased to direct that with effect from the 1st April 1938—

(A) the Steel Ingots (Excise Duty) Order 1934 shall be cancelled in its application to Northern India namely the Provinces of Bengal Assam Bihar United Provinces Punjab North West Frontier Central Provinces Delhi Ajmer Merwara and Baluchistan

[Finance Department (C R) Notification No 25-C Exc dated the 26th March 1938]

4 *Owner of manufactory to furnish returns of steel ingots produced.*

(1) The owner of every manufactory of steel ingots

(a) shall prepare or cause to be prepared a return in Form A set out in the Schedule to this Order of all steel ingots produced in the manufactory each day, and shall lodge the said return with the Collector on the day to which it relates,

(b) shall prepare or cause to be prepared a consolidated return in Form B set out in the Schedule to this Order of all steel ingots produced in the manufactory during the preceeding month, and shall lodge the said return with the Collector within seven days of the close of the month to which it relates

(c) shall subscribe at the foot of the said return a declaration that the particulars set out therein are true to the best of his knowledge and belief, and

(d) shall deposit, with the said return in Form B in the Provinces of Sind, Orissa and Coorg, and into the local Treasury within seven days of the close of the month to which the return relates in the Provinces of Bombay and Madras, the amount of the duty payable under section 4 of the Act on the total weight of ingots produced during the month, or evidence of payment of such duty into an approved treasury elsewhere

(2) If any person refuses, or without lawful excuse (the burden of proving which shall lie upon such person) neglects

(a) to prepare, or cause to be prepared, to the best of his knowledge and belief the returns required by sub-clause (1),

(b) to subscribe at the foot thereof a declaration required by that sub-clause, or

(c) to lodge the said returns with the Collector within the times required by that sub-clause,

he shall be punishable with fine which may extend to two thousand rupees

5 *Procedure in case of non-payment of duty* (1) If the amount of the duty is not deposited in accordance with the procedure prescribed in clause 4, the Collector shall cause a notice in Form C set out in the Schedule to this Order to be served on the owner requiring him to make payment of the aforesaid duty within ten days of the date of service of the said notice

(2) A notice prescribed by sub-clause (1) may be served on the owner of any manufactory of steel ingots by delivering or tendering to him at

IRON AND STEEL

his ordinary place of business a copy of the notice or if this cannot be done by fixing a copy of the notice on one of the outer doors of the manufactory

6 Owner of manufactory to maintain books of accounts etc —(1) The owner of every manufactory of steel ingots shall maintain such records and books of account as will admit of ready comparison to the satisfaction of the Collector with the entries made in the returns prescribed in clause 4

(2) If any person fails without lawful excuse (the burden of proving which shall lie upon such person) to maintain the records and books of account required by sub-clause (1) he shall be punishable with fine which may extend to two thousand rupees

7 Collector's power of entry etc —(1) The Collector or any other officer duly appointed by the Central Government in this behalf shall have free access at all reasonable times to any manufactory of steel ingots and may with or without notice to the owner examine and take copies or extracts from any accounts or registers for the purpose of testing the accuracy of the returns prescribed in clause 4 or of informing himself as to any particulars regarding which information is required for the purposes of the Act or of this Order

(2) If any person—

(a) voluntarily obstructs or offers any resistance to or impedes or otherwise interferes with or

(b) wilfully gives false or misleading information to the Collector or any officer duly appointed under sub-clause (1) who is acting in accordance with his duty under the provisions of that sub-clause

such person shall be punishable with fine which may extend to two thousand rupees

8 Power to exempt from duty —The Central Government may, by notification in the Official Gazette exempt any steel ingots from the whole or part of the excise duty leviable thereon

9 Drawback —The payment of the refund referred to in section 7 of the Act shall be subject to the following conditions namely—

(1) An application for such refund shall be made to the Metallurgical Inspector Jamshedpur and shall be accompanied—

(a) by a statement in duplicate in the form set out in Part I of Form D in the Schedule to this Order containing particulars of each item in the consignment to be exported and

IRON AND STEEL

- (b) where the consignment consists of billets, blooms or similar products purchased from a manufacturer in India and subsequently rolled, by a statement in duplicate in the form set out in Part II of the said Form D containing particulars of each item purchased from such manufacturer,
- (2) If the Metallurgical Inspector, after obtaining from the applicant such further information, if any, as he may require, is satisfied that duty has been paid on the consignment to be exported he shall sign two copies of the certificate in Part III of the said Form D, shall return one copy of the statement in Part I of Form D or of the statements in Part I and Part II of Form D as the case may be to the applicant with one copy of the certificate in Part III of Form D and shall transmit the second copy of the said statement or statements and certificate
- (a) if the consignment is exported by sea, to the Collector of Customs at the port of export,
 - (b) if the consignment is exported by land
 - (i) in the case of exports to Nepal to His Britannic Majesty's Envoy Extraordinary and Minister Plenipotentiary at the Court of Nepal,
 - (ii) in the case of exports to Iran, to His Britannic Majesty's Vice-Consul at Zahidan,
 - (iii) in the case of exports to Afghanistan, to the Frontier Customs Officer at Chaman or Peshawar, as the case may be
- (3) The applicant shall transmit his copy of the certificate to the authority to whom the second copy has been despatched in accordance with sub-clause (2) and on return to him of the certificate with an endorsement in the form set out in Part IV of Form D signed by the said authority shall transmit the certificate and endorsement to the Metallurgical Inspector who, if he has received from the said authority the duplicate copy with a like endorsement duly signed and is otherwise satisfied that the applicant's right to a refund has been established shall order payment of the refund admissible under section 7 of the Act

9-A (1) In the case of exports to Burma, other than individual consignments of less than one ton in weight, the exporter shall have the option to accept, in lieu and in full discharge of the refund admissible

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under clause 9, a certificate from the Collector of Customs at the port of export to the effect that the goods covered by the certificate would, to the best of his knowledge and belief, have been entitled to a refund if the exporter had exercised his option to receive it in cash

(2) The exporter who exercises the above option shall make an application in quadruplicate to the Collector of Customs at the port of export in the form set out in Part I of Form 1 in the Schedule to this Order

(3) If the Collector of Customs after obtaining from the applicant such further information if any as he may require is satisfied as to the correctness of the details given in the said application he shall sign in quadruplicate a certificate set out in Part II of the said Form 1 one copy being handed to the exporter so that it may accompany the consignment to the port of destination one being despatched to the Collector of Customs at the port of destination one being transmitted to the Metallurgical Inspector and one being retained in his office for record

Provided that if the Collector of Customs at the port of export is unable to certify the correctness of the details given in the said application until after shipment he shall mark the certificate as Provisional the final certificate being sent subsequently direct to the Collector of Customs at the port of destination

10 *Payment of duty short levied or erroneously refunded*—When duty has been short levied through inadvertence or error or misconstruction on the part of the Collector or through misstatement as to quantity on the part of the owner

or when any such duty after having been levied has been owing to any such cause erroneously refunded

the person chargeable with the duty so short levied or to whom such refund has erroneously been made shall pay the deficiency or repay the amount paid to him in excess on demand being made within three months from the close of the month in respect of which the duty shall have been levied or from the date of making the refund

11 *No refund of duty erroneously levied or paid unless claimed within three months*—No duty which has been paid and of which no payment wholly or in part is claimed in consequence of the same having been paid through inadvertence or error or misconstruction shall be returned unless such claim is made within three months from the date of such payment

12 In the provinces of Sind, Orissa and Coorg an appeal shall lie from any order of the Collector to the Central Board of Revenue. In the Provinces of Bombay and Madras an appeal shall lie from any order of the Collector to the Collector of Salt Revenue. No appeal shall lie from any appellate order of the Collector of Salt Revenue, but an appeal shall lie from any original order passed by him to the Central Board of Revenue. The Central Government may revise any order passed under the Act from which no appeal lies.

Provided that no order in revision shall be passed having an effect more prejudicial to the person concerned than the order under revision without such person being given an opportunity of stating his case.

13 No appeal under clause 12 shall be admitted unless received by the appellate authority within three months of the date of the order against which the appeal is made.

(To be signed by the Owner Managing Agent or other principal officer
of the Steel Works)

IRON AND STEEL.

FORM B

(See clauses 4 and 5)

Particulars of Steel Ingots produced at
Steel Works during the month of 19

1	2	3	4	5
Date of production	Number of ingots	Weight of ingots.	Total weight of ingots produced each day	Number and date of Form A in which details are given.

I do hereby declare that I have compared the above particulars with the records and books of my Steel Works, and that they are, in so far as I can ascertain, accurate and complete

(Signed)

Dated this day of 19

(To be signed by the Owner, Managing Agent, or other principal officer
of the Steel Works)

FORM C

*Notice of Demand of Payment of Duty
under Clause 5 of the Order made
under Act XXXI of 1934*

No COLLECTOR'S OFFICE

19

Name of Steel Works

For the Month of 19 .

Owner

Amount (Rupees)

Collector.

FORM C

*Notice of Demand of Payment of Duty under
Clause 5 of the Order made under Act XXXI
of 1934.*

No COLLECTOR'S OFFICE

19

To

Take notice that on behalf of the Central Government I hereby demand payment by you of the sum of Rupees now due and unpaid on account of Duty on Steel Ingots for the month of 19 , and that if the above amount be not paid into this office within ten days after the date of service hereof on you, I shall proceed to obtain payment of the same according to the provisions of the Iron and Steel Duties Act, 1934

Collector.

N B — No payments should be tendered on Sunday nor after 2-30 P M on any day, or after 12-30 P M on Saturdays

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FORM D

(See clause 9)

PART I

Particulars of each item in the consignment to be exported—

- (a) Section of material
- (b) Weight of material—
 - (i) excised
 - (u) non excised

Total

- (c) Heat number(s) of material
- (d) Number and date of Works Order
- (e) Number and date of Shipping Advice, and
- (f) Number and date of Railway Receipt

PART II

Particulars in respect of the materials out of which the articles to be exported were manufactured—

- (a) Section of material
- (b) Weight of material
- (c) Heat number(s) of material
- (d) Number and date of Works Order
- (e) Number and date of Shipping Advice and
- (f) Number and date of Railway Receipt

PART III

Certificate

I certify that the excise duty payable under section 4 of the Iron and Steel Duties Act, 1934 (XXI of 1934) has been paid into the treasury in respect of part of the goods specified in Part I

(Signed) *Metallurgical Inspector,*

Jamshedpur

Endorsement

(Signed) Collector of Customs
His Britannic Majesty's Envoy
Extraordinary and Minister
Plenipotentiary at the Court of
Nepal
His Britannic Majesty's Vice-
Consul at Zahidan
Frontier Customs Officer

(See clause 9A)

* These particulars are to be given if the consignment consists of billets, blooms or similar products purchased from a manufacturer in India and subsequently rolled

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2 I/We do hereby declare that the excised goods specified above are to the best of my/our knowledge and belief —

- (a) Steel Ingots produced in British India and/or
- (b) Articles of iron or steel manufactured in British India from steel ingots produced in British India and are—
 - (i) blooms or billets or
 - (ii) other manufactures of iron or steel not fabricated or
 - (iii) other manufactures of iron or steel fabricated

3 I/We request that a certificate in respect of the above mentioned consignment admissible under clause 9A(1) of the Steel Ingots (Excise Duty) Order 1934 may be granted I/We do hereby declare that I/We shall accept the certificate in full discharge of the refund due to me/us under clause 9 of the said Order

Exporter(s)

(Name and address)

Dated

To

The Collector of Customs
Port

PART II

No

I certify that the goods specified above have been shipped in full to (destination) on the 19 and that they would to the best of my knowledge and belief have been entitled to a refund under section 7 of the Iron and Steel Duties Act 1934 (XXVI of 1934) had the exporter (name) exercised his option of receiving it in cash under clause 9 of the Steel Ingots (Excise Duty) Order 1934

Collector of Customs

Dated

Port of export

[Finance Department (C R) Notification No 3^o Central Excises dated the 27th October 1934 as amended by —

Finance Department (C R) Notifications No 15 C Exc dated the 10th August 1935 No 10 C Exc dated the 1st September 1936 No 21 C Exc dated the 16th October 1937 No 22 C Exc dated the 6th November 1937 No 1 C Exc dated the 8th January 1938 No 25 C Exc dated the 26th March 1938 No 48 C Exc dated the 1st April 1938]

C THE NORTHERN INDIA STEEL INGOTS (EXCISE DUTY) ORDER, 1938

In exercise of the powers conferred by sections 6, 7 and 9 of the Iron and Steel Duties Act, 1934 (XXXI of 1934), the Central Government is pleased to apply in the adapted form set out below certain provisions of the Sea Customs Act, 1878 (VIII of 1878), and to make certain rules for the purpose of providing for the assessment and collection of the duty of excise imposed by the first-mentioned Act on steel ingots produced in British India in the following Provinces, namely

Bengal, Assam, Bihar, United Provinces, Punjab, North-West Frontier, Central Provinces, Delhi, Ajmer-Merwara and Baluchistan

1 *Short title and commencement* (1) This Order may be called "The Northern India Steel Ingots (Excise Duty) Order, 1938 "

(2) It shall come into force on the 1st April, 1938, whereupon the Steel Ingots (Excise Duty) Order, 1934 [except the notification of the Government of India in the Finance Department (Central Revenues) No 33 Central Excises, dated the 27th October, 1934, issued in pursuance of Clause 8 thereof] shall be cancelled in its application to the said Provinces. This cancellation shall not, however, have effect as regards anything done, or any offence committed, or any proceedings instituted before the said date

2 *Definitions.* In this Order, unless there is anything repugnant in the subject or context

- (i) "the Act" means the Iron and Steel Duties Act, 1934 (XXXI of 1934),
- (ii) "Northern India" means the Provinces of Bengal, Assam, Bihar, United Provinces, Punjab, North-West Frontier, Central Provinces, Delhi, Ajmer-Merwara and Baluchistan,
- (iii) "Commissioner" means the Commissioner, Central Excises and Salt, Northern India,
- (iv) "Deputy Commissioner" means a Deputy Commissioner, Central Excises and Salt, Northern India,
- (v) "Assistant Commissioner" means the Assistant Commissioner, Central Excises and Salt, Northern India, within whose jurisdiction the manufactory is situated, and includes any officer specially authorized by the Commissioner with the special or general consent of the Central Board of Revenue, to exercise throughout Northern India or any specified area therein all or any of the powers of the Assistant Commissioner under this Order, and

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- (vi) Inspecting Officer includes officers of the Central Excises and Salt Department Northern India not below the rank of Inspector and any officer of the Customs or Income tax Department authorized by the Commissioner with the special or general consent of the Central Board of Revenue to inspect the premises in which the Steel Ingots liable to duty are possessed or manufactured and shall include an officer permanently stationed at the manufactory to supervise its operations

3 *Agent of owner to be deemed owner for certain purposes* — When any person is expressly or impliedly authorized by the owner of any manufactory of steel ingots to be his Agent in respect of such manufactory for all or any of the purposes of this Order and such authorization is approved by the Assistant Commissioner such person shall for such purposes be deemed to be the owner of such manufactory

4 *Owner of manufactory to furnish returns of steel ingots produced* — (1) The owner of every manufactory of steel ingots —

- (a) shall prepare or cause to be prepared a return in Form A set out in the Schedule to this Order of all steel ingots produced in the manufactory each day and shall lodge the said return with the Assistant Commissioner on the day to which it relates
- (b) shall prepare or cause to be prepared a consolidated return in Form B set out in the Schedule to this Order of all steel ingots produced in the manufactory during the preceding month and shall lodge the said return in triplicate with the Assistant Commissioner within seven days of the close of the month to which it relates
- (c) shall subscribe at the foot of the said returns a declaration that the particulars set out therein are true to the best of his knowledge and belief and
- (d) shall within seven days of the close of the month to which the return relates deposit into the local Treasury or into any other treasury approved by the Commissioner the amount of the duty payable under section 4 of the Act on the quantity of steel ingots shown in Column 4 of the return in Form B and shall furnish evidence of such payment or payments to the Assistant Commissioner within fourteen days of the end of the month to which the return relates

(2) If any person refuses or without lawful excuse (the burden of proving which shall lie upon such person) neglects—

- (a) to prepare or cause to be prepared to the best of his knowledge and belief the returns required by sub clause (1)

(b) to subscribe at the foot thereof a declaration required by that sub-clause, or

(c) to lodge the said returns with the Assistant Commissioner within the time required by that sub-clause,

he shall be punishable with fine which may extend to two thousand rupees

5 *Procedure in case of summary assessment and non-payment of duty* (1) If the owner of a manufactory fails to submit a return as prescribed in clause 4(1) (b) or if the information supplied is incomplete or inaccurate the Assistant Commissioner may, after such enquiry as he considers necessary, make a summary assessment on such information as may be available and shall notify the assessment to the owner in Form C set out in the Schedule to this Order

(2) If the amount of duty is not deposited in accordance with the procedure prescribed in clause 4 (1) (d), the Assistant Commissioner shall cause a notice in the said Form C to be served on the owner requiring him to make payment of the aforesaid duty within ten days of service of the said notice

(3) A notice in Form C prescribed in sub-clauses (1) and (2) may be served on the owner of the manufactory by delivering or tendering to him at his ordinary place of business a copy of the notice, or, if this cannot be done, by fixing a copy of the notice on one of the outer doors of the manufactory

(4) The owner of the manufactory shall pay the amount of duty assessed into the local Treasury, or into any other treasury approved by the Commissioner, less any amount that may already have been paid, and shall furnish evidence of such payment or payments before the Assistant Commissioner within ten days of service of the notice in Form C

6 *Owner of manufactory to maintain books of account, etc* (1) The owner of every manufactory of steel ingots shall maintain such records and books of account as will admit of ready comparison to the satisfaction of the Assistant Commissioner with the entries made in the returns prescribed in Clause 4

(2) If any person fails without lawful excuse (the burden of proving which shall lie upon such person) to maintain the records and books of account required by sub-clause (1), he shall be punishable with fine which may extend to two thousand rupees

7 *Power of entry, etc* (1) Any Inspecting Officer shall have free access at all reasonable times to any manufactory of steel ingots and may, with or without notice to the owner, examine and take copies or extracts from any accounts or registers for the purpose of testing the accuracy of the returns prescribed in Clause 4, or of informing himself

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as to any particulars regarding which information is required for the purposes of the Act or of this Order

(2) If any person—

(a) voluntarily obstructs or offers any resistance to or impedes or otherwise interferes with or

(b) wilfully gives false or misleading information to the Assistant Commissioner or any Officer duly appointed under sub clause (1) who is acting in accordance with his duty under the provisions of that sub clause

such person shall be punishable with fine which may extend to two thousand rupees

8 *Power to exempt from duty*—The Central Government may by notification in the official Gazette exempt any steel ingots from the whole or part of the excise duty leviable thereon

9 *Drawback*—The payment of the refund referred to in section 7 of the Act shall be subject to the following conditions namely—

(1) An application for such refund shall be made to the Metallurgical Inspector Jamshedpur and shall be accompanied—

(a) by a statement in triplicate in the form set out in Part I of Form D in the Schedule to this Order containing particulars of each item in the consignment to be exported and

(b) where the consignment consists of billets blooms or similar products purchased from a manufacturer in India and subsequently rolled by a statement in triplicate in the form set out in Part II of the said Form D containing particulars of each item purchased from such manufacturer

(2) If the Metallurgical Inspector after obtaining from the applicant such further information if any as he may require is satisfied that duty has been paid on the consignment to be exported he shall sign two copies of the certificate in Part III of the said Form D shall return one copy of the statement in Part I of Form D or of the statements in Part I and Part II of Form D as the case may be to the applicant with one copy of the certificate in Part III

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of Form D, and shall transmit the second copy of the said statement or statements and certificate

(a) if the consignment is exported by sea, to the Collector of Customs at the port of export,

(b) if the consignment is exported by land

(i) in the case of exports to Nepal to His Britannic Majesty's Envoy Extraordinary and Minister Plenipotentiary at the Court of Nepal,

(ii) in the case of exports to Iran, to His Britannic Majesty's Vice-Consul at Zahidan,

(iii) in the case of exports to Afghanistan, to the Frontier Customs Officer at Chaman or Peshawar, as the case may be

(3) The applicant shall transmit his copy of the certificate to the authority to whom the second copy has been despatched in accordance with sub-clause (2) and on return to him of the certificate with an endorsement in the form set out in Part IV of Form D, signed by the said authority shall transmit the certificate and endorsement to the Metallurgical Inspector who if he has received from the said authority the duplicate copy with a like endorsement duly signed and is otherwise satisfied that the applicant's right to a refund has been established shall order payment of the refund admissible under section 7 of the Act

10 (1) In the case of exports to Burma, other than individual consignments of less than one ton in weight, the exporter shall have the option to accept, in lieu and in full discharge of the refund admissible under Clause 9, a certificate from the Collector of Customs at the port of export to the effect that the goods covered by the certificate would, to the best of his knowledge and belief, have been entitled to a refund if the exporter had exercised his option to receive it in cash

(2) The exporter who exercises the above option shall make an application, in quadruplicate, to the Collector of Customs at the port of export in the form set out in Part I of Form E, in the Schedule to this Order

(3) If the Collector of Customs, after obtaining from the applicant such further information, if any, as he may require, is satisfied as to the correctness of the details given in the said application he shall sign, in quadruplicate, a certificate set out in Part II of the said Form E, one

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copy being handed to the exporter so that it may accompany the consignment to the port of destination one being despatched to the Collector of Customs at the port of destination one being transmitted to the Metallurgical Inspector and one being retained in his office for record

Provided that if the Collector of Customs at the port of export is unable to certify the correctness of the details given in the said application until after shipment he shall mark the certificate as provisional the final certificate being sent subsequently direct to the Collector of Customs at the port of destination

11 *Payment of duty short levied or erroneously refunded*—When duty has been short levied through inadvertence error or misconstruction on the part of the Assistant Commissioner or through misstatement as to quantity on the part of the owner

or when any such duty after having been levied has been owing to any such cause erroneously refunded

the person chargeable with the duty so short levied or to whom such refund has erroneously been made shall pay the deficiency or repay the amount paid to him in excess on demand being made within six months from the close of the month in respect of which the duty shall have been levied or from the date of making the refund

12 *No refund of duty erroneously levied or paid unless claimed within six months*—No duty which has been paid and of which repayment wholly or in part is claimed in consequence of the same having been paid through inadvertence error or misconstruction shall be returned unless such claim is made within six months from the date of such payment

13 An appeal shall lie from any order of the Assistant Commissioner to the Deputy Commissioner and from any order of the Deputy Commissioner to the Commissioner No appeal shall lie from an appellate Order of the Commissioner but an appeal shall lie from any original order of the Commissioner to the Central Board of Revenue The Central Government may revise any order passed under the Act from which no appeal lies

Provided that no order in revision shall be passed having an effect more prejudicial to the person concerned than the order under revision without such person being given an opportunity of stating his case

14 No appeal under Clause 13 shall be admitted unless received by the appellate authority within three months of the date of the order against which the appeal is made

Daily Record of Ingot Production

Particulars of Steel Ingots produced at Steel Works on the (Date) 19

Cast No	Weight of Metal in mould	Number of Ingots	Weight		Total weight		Remarks
			Tons	Cwts	Tons	Cwts	

Total							

I do hereby declare that I have compared the above particulars with the records and books of my Steel Works, and that they are, in so far as I can ascertain, accurate and complete.

(Signed)

Dated this day of 19

(To be signed by the Owner, Managing Agent or other principal officer of the Steel Works)

IRON AND STEEL

(1)

FORM B

(See clauses 4 and 5)

Particulars of Steel Ingots produced at
Steel Works during the month of 19

1	2	3	4	5
Date of production	Number of Ingots	Weight of Ingots	Total weight of Ingots produced each day	Number and date of Form A in which details are given

I do hereby declare that I have compared the above particulars with the records and books of my Steel Works and that they are in so far as I can ascertain accurate and complete

(Signed)

Dated this day of 19

(To be signed by the Owner Managing Agent or other Principal Officer of the Steel Works)

FORM C

Notice of Demand of Payment of Duty under
Clause 5 of the Order made under Act
XXXI of 1934

No ASSISTANT COMMISSIONER'S OFFICE
CENTRAL EXCISES AND SALT
NORTHERN INDIA

19

Name of Steel Works

For the month of 19

Owner

Amount (Rupees)

Assistant Commissioner

FORM C

Notice of Demand of Payment of Duty under
Clause 5 of the Order made under Act
XXAI of 1934

No ASSISTANT COMMISSIONER'S OFFICE
CENTRAL EXCISES AND SALT
NORTHERN INDIA

19

To

Take notice that on behalf of the Central Government I hereby demand payment by you of the sum of Rupees now due and unpaid on account of Duty on Steel Ingots for the month of 19 and that if the above amount be not paid within ten days after the date of service hereof on you I shall proceed to obtain payment of the same according to the provisions of the Iron and Steel Duties Act 1934

Assistant Commissioner

N B—No payments should be tendered on Sunday nor after 2 30 P M on any day nor after 12 30 P M on Saturdays

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FORM D

(See Clause 9)

PART I

Particulars of each item in the consignment to be exported—

- (a) Section of material
- (b) Weight of Material
 - (i) Excised,
 - (ii) Non-excised

Total

- (c) Heat number(s) of material
- (d) Number and date of Works Order
- (e) Number and date of Shipping Advice, and
- (f) Number and date of Railway Receipt

PART II

Particulars in respect of the materials out of which the articles to be exported were manufactured

- (a) Section of material
- (b) Weight of Material
- (c) Heat number(s) of material
- (d) Number and date of Works Order
- (e) Number and date of Shipping Advice, and
- (f) Number and date of Railway Receipt

PART III

Certificate

I certify that payment of the excise duty leviable under section 4 of the Iron and Steel Duties Act, 1934 (XXXI of 1934) has been paid in respect of part of the goods specified in Part I

(Signed)

Metallurgical Inspector, Jamshedpur

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PART IV

Endorsement

I certify that the goods specified in Part I were exported out of India
 by on 19 (Signed)

Collector of Customs

*His Britannic Majesty's Envoy Extraordinary and Minister
 Plenipotentiary at the Court of Nepal*

*His Britannic Majesty's Vice Consul at Lahoran
 Frontier Customs Officer*

FORM E

(See clause 10)

PART I

1 I/We propose to export the goods specified below to
 (Burma) namely —

(1) Particulars of each item in the consignment to be exported

(a) Section of material

(b) Weight of material—

(i) excised

(ii) non excised

Total

(c) Heat number(s) of material

(d) Number and date of Works Order

(e) Number and date of Railway Receipt

(2) *Particulars in respect of the materials out of which the
 articles to be exported were manufactured —

(a) Section of material

(b) Weight of material

(c) Heat number(s) of material

(d) Number and date of Works Order

(e) Number and date of Railway Receipt

*These particulars are to be given if the consignment consists of billets blooms or
 similar products purchased from a manufacturer in India and subsequently rolled

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2. I/We do hereby declare that the excised goods specified above are, to the best of my/our knowledge and belief

(a) Steel Ingots produced in British India, and/or

(b) Articles of iron or steel manufactured in British India from steel ingots produced in British India and are

(i) blooms or billets, or

(ii) other manufactures of iron or steel, not fabricated,
or

(iii) other manufactures of iron or steel, fabricated

3 I/We request that a certificate in respect of the abovementioned consignment, admissible under clause 10 (1) of the Northern India Steel Ingots (Excise Duty) Order, 1938, may be granted I/We do hereby declare that I/We shall accept the certificate in full discharge of the refund due to me/us under clause 9 of the said Order

Exporter(s)

Date

(Name and address)

To

THE COLLECTOR OF CUSTOMS,
Port

PART II

No

I certify that the goods specified above have been shipped in full to (destination) on the 19 and that they would to the best of my knowledge and belief, have been entitled to a refund under section 7 of the Iron and Steel Duties Act, 1934 (XXXI of 1934), had the exporter (name) exercised his option of receiving it in cash under clause 9 of the Northern India Steel Ingots (Excise Duty) Order, 1938

Port of export

Collector of Customs

Date

[Finance Department (Central Revenues) Notification No 12-C Exc, dated the 19th March 1938, as amended by F D (C R) Notification No 47 C Exc, dated the 1st April 1938]

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D — EXEMPTIONS

In pursuance of clause 8 of the Steel Ingots (Excise Duty) Order, 1934 the Governor General in Council is pleased to exempt from the payment of the duty leviable under section 4 of the Iron and Steel Duties Act 1934 (XXI of 1934) steel ingots produced in Ordnance Factories in India belonging to the Government

[Finance Department (C R) Notification No 33 Central Excises dated the 27th October 1934]

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E APPOINTMENTS OF COLLECTORS

In pursuance of clause 2 (2) of the Steel Ingots (Excise Duty) Order, 1934, the Governor General in Council is pleased to appoint the Metallurgical Inspector, Jamshedpur as Collector for the purposes of that order

[Finance Department (C R) Notification No 34-Central Excises, dated the 27th October 1934]

In pursuance of Sub-rule (2) of rule 2 of the Steel Ingots (Excise Duty) Order, 1934, the Governor General in Council is pleased to appoint the Contoller of Inspection, Calcutta Inspection Circle (Indian Stores Department), Calcutta as a Collector for the purposes of that Order

[Finance Department (C R) Notification No 4- central Excises, dated the 15th December 1934]

PART II

ACTS APPLIED TO BERAR

A—THE ACTS APPLIED TO BERAR

The Governor General in Council has applied the following Acts to Berar under the Indian (Foreign Jurisdiction) Order in Council 1902 *vide* notification of the Government of India in the Foreign Department No 3510 I B dated the 3rd November 1913 as subsequently amended —

Name of the Act	Modifications
114 B The Motor Spirit (Duties) Act 1917 (II of 1917)	
135 The Indian Finance Act 1902 (XII of 1902)	Only section 5 shall be applicable
193 The Sugar (Excise Duty) Act 1934 (XIV of 1934)	
194 The Matches (Excise Duty) Act 1934 (XVI of 1934)	Sections 0 and 21 shall be omitted
194 D The Mechanical Lighters (Excise Duty) Act 1934 (XXIII of 1934)	Section 16 shall be omitted

NOTE—The above Acts are reproduced on pages 1—2 23 61—64 106—131 and 284—287 respectively

BERAR MOTOR SPIRIT (DUTIES) ORDER, 1938

B THE BERAR MOTOR SPIRIT (DUTIES) ORDER, 1938

In exercise of the powers conferred by section 5 of the Motor Spirit (Duties) Act, 1917 (II of 1917), as in force in Berar, the Central Government is pleased to apply in the adapted form set out below certain provisions of the Sea Customs Act, 1878 (VIII of 1878) and to make certain rules for the purpose of providing for the assessment and collection in Berar of the duty imposed by the first-mentioned Act

1 *Short title and commencement* (1) This Order may be called "The Berar Motor Spirit (Duties) Order, 1938"

(2) It shall come into force on the 1st April 1938 whereupon the notification of the Government of India in the Finance Department (Central Revenues), No 2-Central Excises, dated the 8th January 1938 shall be cancelled This cancellation shall not however, have effect as regards anything done, or any offence committed, or any fine or penalty incurred, or any proceedings instituted before the said date

2 *Definitions* In this Order unless there is anything repugnant in the subject or context

- (i) "the Act" means the Motor Spirit (Duties) Act, 1917 (II of 1917) as applied to Berar.
- (ii) "Commissioner" means the Commissioner Central Excises and Salt, Northern India
- (iii) "Deputy Commissioner" means a Deputy Commissioner, Central Excises and Salt, Northern India
- (iv) "Assistant Commissioner" means the Assistant Commissioner of Central Excises and Salt, Northern India, within whose jurisdiction the manufactory is situated and includes any officer specially authorised by the Commissioner, with the special or general consent of the Central Board of Revenue, to exercise throughout Berar or any specified area therein all or any of the powers of the Assistant Commissioner under this Order
- (v) "Inspecting Officer" includes officers of the Central Excises and Salt Department, Northern India not below the rank of Inspector and any officers of the Customs or Income Tax Department authorized by the Commissioner with the special or general consent of the Central Board of Revenue to inspect the premises in which motor spirit liable to duty is possessed or manufactured and shall include an officer permanently stationed at the manufactory to supervise its operations

BERAR MOTOR SPIRIT (DUTIES) ORDER 1938

3 *Agent of owner to be deemed owner for certain purposes*—When any person is expressly or impliedly authorized by the owner of any manufactory to be his agent in respect of such manufactory for all or any of the purposes of this Order and such authorization is approved by the Assistant Commissioner such person shall for such purposes be deemed to be the owner of such manufactory

4 *Owner of manufactory to furnish a return of motor spirit produced*—(1) The owner of every manufactory—

- (a) shall keep a correct daily account in Form A set out in the Schedule appended to this Order
- (b) shall prepare or cause to be prepared a return in Form B set out in the Schedule appended to this Order of all motor spirit produced within the meaning of section 3 of the Act in such manufactory during the preceding month and shall lodge the said return in triplicate with the Assistant Commissioner within seven days of the close of the month to which it relates
- (c) shall subscribe at the foot of the said return a declaration that the particulars set out therein are true to the best of his knowledge and belief and
- (d) shall within seven days of the close of the month to which the return relates deposit into the local Treasury or into any other treasury approved by the Commissioner the amount of the duty payable under section 3 (1) of the Act on the quantity of the motor spirit shown in column 2 of the said return and shall furnish evidence of such payment or payments to the Assistant Commissioner within fourteen days of the close of the month to which the return relates

(2) If any person refuses or without lawful excuse (the burden of proving which shall lie upon such person) neglects—

- (a) to keep a correct daily account in Form A prescribed in sub-clause (1) (a)
- (b) to prepare or cause to be prepared to the best of his knowledge and belief a return required by sub clause (1)
- (c) to subscribe at the foot thereof a declaration required by that sub clause or
- (d) to lodge the said return with the Assistant Commissioner within the period required by that sub clause

he shall be punishable with fine which may extend to five hundred rupees

BERAR MOTOR SPIRIT (DUTIES) ORDER, 1938

(3) If any person makes a statement in the declaration mentioned in this clause which is false, and which he either knows or believes to be false, or does not believe to be true, he shall be punishable with fine which may extend to one thousand rupees

5 *Procedure in case of summary assessment and non-payment of duty.* (1) If the owner of a manufactory fails to submit a return, or if the information supplied is incomplete, or inaccurate, the Assistant Commissioner may, after such enquiry as he considers necessary, make a summary assessment on such information as may be available and shall notify the assessment to the owner in Form C set out in the Schedule appended to this Order

(2) If the amount of duty is not deposited in accordance with the procedure prescribed in clause 4 (1) (d), the Assistant Commissioner shall cause a notice in the said Form C to be served on the owner requiring him to make payment of the aforesaid duty within ten days of service of the said notice

(3) A notice in Form C prescribed by sub-clauses (1) and (2) may be served on the owner of any manufactory by delivering or tendering to him at his ordinary place of business a copy of the notice, or if this cannot be done, by fixing a copy of the notice on one of the outer doors of the manufactory

(4) The owner of the manufactory shall pay the amount of duty assessed into the local Treasury, or into any other treasury approved by the Commissioner, less any amount that may already have been paid, and shall produce proof of such payment before the Assistant Commissioner within ten days of service of notice in Form C

6 *Owner of manufactory to maintain books of account, etc* (1) The owner of every manufactory shall maintain such records and books of accounts as will admit of ready comparison to the satisfaction of the Assistant Commissioner with the entries made in the return prescribed in Clause 4

(2) If any person fails without lawful excuse (the burden of proving which shall lie upon such person) to maintain the records and books of account required by sub-clause (1), he shall be punishable with fine which may extend to five hundred rupees

7 *Power of entry, etc* (1) Any Inspecting Officer shall have free access at all reasonable times to any manufactory and may, with or without notice to the owner, take samples and make tests of any substance produced therein, and examine and take copies or extracts from any accounts or registers for the purpose of testing the accuracy of the return prescribed in clause 4, or of informing himself as to any particulars regarding which information is required for the purposes of the Act or of this Order

(2) If any person—

- (a) voluntarily obstructs or offers any resistance to or impedes or otherwise interferes with or
- (b) withholds any information in his possession which he is required to furnish under the provisions of sub clause (1) from or
- (c) wilfully gives false or misleading information to

any officer empowered under sub clause (1) of this clause who is acting in accordance with his duty under the provision of that sub clause such person shall be punishable with fine which may extend to five hundred rupees

8 *Payment of duty short-levied or erroneously refunded*—When duty has been short levied through inadvertence error or misconstruction on the part of the Assistant Commissioner or through misstatement as to quantity on the part of the owner

or when any such duty after having been levied has been owing to any such cause erroneously refunded

the person chargeable with the duty so short levied or to whom such refund has erroneously been made shall pay the deficiency or repay the amount paid to him in excess on demand being made within six months from the close of the month in respect of which the duty shall have been levied or from the date of making the refund

9 *No refund of duty erroneously levied or paid unless claimed within six months*—No duty which has been paid and of which repayment wholly or in part is claimed in consequence of the same having been paid through inadvertence error or misconstruction shall be returned unless such claim is made within six months from the date of such payment

10 An appeal shall lie from any order of the Assistant Commissioner to the Deputy Commissioner and from any order of the Deputy Commissioner to the Commissioner No appeal shall lie from any appellate order of the Commissioner but an appeal shall lie from any original order of the Commissioner to the Central Board of Revenue The Central Government may revise any order passed under the Act from which no appeal lies

Provided that no order in revision shall be passed having an effect more prejudicial to the person concerned than the order under revision without such person being given an opportunity of stating his case

11 No appeal under Clause 10 shall be admitted unless received by the appellate authority within three months of the date of the order

BERAR MOTOR SPIRIT (DUTIES) ORDER, 1938

THE SCHEDULE

FORM A

(Vide clause 4)

MOTOR SPIRIT ACCOUNT

Date	Opening balance	Description of motor spirit	Issued out of the premises Imperial gallons	Closing balance	Remarks
1	2	3	4	5	6

FORM B

(Vide clause 4)

Particulars of motor spirit produced at _____ manufactured during
the month of _____ 19

Description of motor spirit	Issued out of the Premises, on which duty is leviable Imperial gallons
1	2
----	---

I do hereby declare that I have compared the above particulars with the records and books of my manufactory and that they are, in so far as I can ascertain, accurate and complete

Dated this _____ day of _____ 19

(Signed)

(To be signed by the Owner, Managing Agent or other principal officer of the manufactory)

BERAR MOTOR SPIRIT (DUTIES) ORDER, 1938

FORM C

(Vide clause 5)

*Notice of Demand of Payment of Duty
under Clause 5 of the Order made under
Act II of 1917*

No

ASSISTANT COMMISSIONER'S OFFICE
CENTRAL EXCISES AND SALT

19

Name of Manufactory

For the month of 19

Owner

Amount (Rupees)

Assistant Commissioner

FORM C

(Vide clause 5)

*Notice of Demand of Payment of Duty
under Clause 5 of the Order made under
Act II of 1917*

No

ASSISTANT COMMISSIONER'S OFFICE
CENTRAL EXCISES AND SALT

19

To

Take notice that on behalf of the Central Government I hereby demand payment by you of the sum of Rs now due and unpaid on account of Duty on Motor Spirit for the month of 19 and that if the above amount be not paid within ten days after the date of service hereof on you I shall proceed to obtain payment of the same according to the provisions of the Motor Spirit (Duties) Act 1917 as applied to Berar

Assistant Commissioner

N B —No payment should be tendered on Sunday nor after 2 30 P M on any day nor after 12 30 P M on Saturdays

[Finance Department (Central Revenue) Notification No 29 C Exc dated the 26th March 1938]

BERAR KEROSENE (DUTIES) ORDER, 1938

C THE BERAR KEROSENE (DUTIES) ORDER, 1938

In exercise of the powers conferred by section 5 of the Motor Spirit (Duties) Act, 1917 (II of 1917), as in force in Berar and as made applicable to the levy and collection of an excise duty on kerosene by section 5 of the Indian Finance Act, 1922 (XII of 1922), as in force in Berar, the Central Government is pleased to apply in the adapted form set out below certain provisions of the Sea Customs Act, 1878 (VIII of 1878), and to make certain rules for the purpose of providing for the assessment and collection in Berar of the duty imposed by the first-mentioned Act.

1 *Short title and commencement* (1) This Order may be called "The Berar Kerosene (Duties) Order, 1938"

(2) It shall come into force on the 1st April 1938 whereupon the Berar Kerosene (Duties) Order, 1934, shall be cancelled. This cancellation shall not, however, have effect as regards anything done, or any offence committed, or any fine or penalty incurred, or any proceedings instituted before the said date.

2 *Definitions.* In this Order unless there is anything repugnant in the subject or context

- (i) "the Act" means the Motor Spirit (Duties) Act, 1917 (II of 1917), as applied to Berar and as made applicable to the levy and collection of an excise duty on kerosene,
- (ii) "Commissioner" means the Commissioner, Central Excises and Salt, Northern India,
- (iii) "Deputy Commissioner" means a Deputy Commissioner, Central Excises and Salt, Northern India,
- (iv) "Assistant Commissioner" means the Assistant Commissioner of Central Excises and Salt, Northern India, within whose jurisdiction the manufactory is situated and includes any officer specially authorized by the Commissioner, with the special or general consent of the Central Board of Revenue, to exercise throughout Berar or any specified area therein all or any of the powers of the Assistant Commissioner, and
- (v) "Inspecting Officer" includes officers of the Central Excises and Salt Department, Northern India, not below the rank of Inspector and any officer of the Customs or Income-tax Department authorized by the Commissioner, with the special or general consent of the Central Board of Revenue, to inspect the premises in which kerosene liable to duty is possessed or manufactured, and shall include an officer permanently stationed at the manufactory to supervise its operations

BERAR KEROSENE (DUTIES) ORDER, 1938

3 *Agent of owner to be deemed owner for certain purposes*—When any person is expressly or impliedly authorized by the owner of any manufactory to be his agent in respect of such manufactory for all or any of the purposes of this Order and such authorization is approved by the Assistant Commissioner such person shall for such purposes be deemed to be the owner of such manufactory

4 *Owner of manufactory to furnish a return of kerosene produced*—
(1) The owner of every manufactory—

- (a) shall keep a correct daily account in Form A set out in the schedule appended to this Order
- (b) shall prepare or cause to be prepared a return in Form B set out in the Schedule appended to this Order of all kerosene produced within the meaning of section 3 of the Act in such manufactory during the preceding month and shall lodge the said return in triplicate with the Assistant Commissioner within seven days of the close of the month to which it relates
- (c) shall subscribe at the foot of the said return a declaration that the particulars set out therein are true to the best of his knowledge and belief and
- (d) shall within seven days of the close of the month to which the return relates deposit into the local Treasury or into any other treasury approved by the Commissioner the amount of the duty payable under section 3(1) of the Act on the quantity of the kerosene shown in column 2 of the said return and shall furnish evidence of such payment or payments to the Assistant Commissioner within fourteen days of the close of the month to which the return relates

(2) If any person refuses or without lawful excuse (the burden of proving which shall be upon such person) neglects—

- (a) to keep a correct daily account in Form A prescribed in sub clause (1) (a)
- (b) to prepare or cause to be prepared to the best of his knowledge and belief a return required by sub clause (1)
- (c) to subscribe at the foot thereof a declaration required by that sub clause or
- (d) to lodge the said return with the Assistant Commissioner within the period required by that sub clause

he shall be punishable with fine which may extend to five hundred rupees

BERAR KEROSENE (DUTIES) ORDER, 1938

(3) If any person makes a statement in the declaration mentioned in this clause which is false and which he either knows or believes to be false, or does not believe to be true, he shall be punishable with fine which may extend to one thousand rupees

5 *Procedure in case of summary assessment and non-payment of duty* (1) If the owner of a manufactory fails to submit a return, or if the information supplied in the return is incomplete or inaccurate, the Assistant Commissioner may after such enquiry as he considers necessary, make a summary assessment on such information as may be available and shall notify the assessment to the owner in Form C, set out in the Schedule appended to this Order

(2) If the amount of duty is not deposited in accordance with the procedure prescribed in clause 4(i) (d), the Assistant Commissioner shall cause a notice in the said Form C, to be served on the owner requiring him to make payment of the aforesaid duty within ten days of service of the said notice

(3) A notice in Form C, prescribed by sub-clauses (1) and (2) may be served on the owner of any manufactory by delivering or tendering to him at his ordinary place of business a copy of the notice or, if this cannot be done, by fixing a copy of the notice on one of the outer doors of the manufactory

(4) The owner of the manufactory shall pay the amount of duty assessed into the local Treasury or into any other treasury approved by the Commissioner less any amount that may already have been paid, and shall produce proof of such payment before the Assistant Commissioner within ten days of service of notice in Form C

6 *Owner of manufactory to maintain books of account, etc* (1) The owner of every manufactory shall maintain such records and books of accounts as will admit of ready comparison to the satisfaction of the Assistant Commissioner with the entries made in the return prescribed in Clause 4

(2) If any person fails without lawful excuse (the burden of proving which shall lie upon such person) to maintain the records and books of account required by sub-clause (1), he shall be punishable with fine which may extend to five hundred rupees

7 *Power of entry, etc* (1) Any Inspecting Officer shall have free access at all reasonable times to any manufactory and may, with or without notice to the owner, take samples and make tests of any substance produced therein, and examine and take copies or extracts from any accounts or registers for the purpose of testing the accuracy of the return prescribed in clause 4, or of informing himself as to any particulars regarding which information is required for the purposes of the Act or of this Order

BEAR KEROSENE (DUTIES) ORDER 1938

(2) If any person—

- (a) voluntarily obstructs or offers any resistance to or impedes or otherwise interferes with or
- (b) withholds any information in his possession which he is required to furnish under the provisions of sub clause (1) from or
- (c) wilfully gives false or misleading information to

any officer empowered under sub clause (1) of this clause who is acting in accordance with his duty under the provision of that sub clause such person shall be punishable with fine which may extend to five hundred rupees

8 *Payment of duty short levied or erroneously refunded*—When duty has been short levied through inadvertence error or misconstruction on the part of the Assistant Commissioner or through mis statement as to quantity on the part of the owner

or when any such duty after having been levied has been owing to any such cause erroneously refunded

the person chargeable with the duty so short levied or to whom such refund has erroneously been made shall pay the deficiency or repay the amount paid to him in excess on demand being made within six months from the close of the month in respect of which the duty shall have been levied or from the date of making the refund

9 *No refund of duty erroneously levied or paid unless claimed within six months*—No duty which has been paid and of which repayment wholly or in part is claimed in consequence of the same having been paid through inadvertence error or misconstruction shall be returned unless such claim is made within six months from the date of such payment

10 An appeal shall lie from any order of the Assistant Commissioner to the Deputy Commissioner and from any order of the Deputy Commissioner to the Commissioner No appeal shall lie from any appellate order of the Commissioner but an appeal shall lie from any original order of the Commissioner to the Central Board of Revenue The Central Government may revise any order passed under the Act from which no appeal lies

Provided that no order in revision shall be passed having an effect more prejudicial to the person concerned than the order under revision without such person being given an opportunity of stating his case

11 No appeal under clause 10 shall be admitted unless received by the appellate authority within three months of the date of the order

BERAR KEROSENE (DUTIES) ORDER, 1938

THE SCHEDULE.

FORM A

(Vide clause 4)

KEROSENE ACCOUNT

Date	Opening balance	Description of kerosene	Issued out of the pre- mises Imperial gallons	Closing balance	Remarks.
1	2	3	4	5	6

FORM B

(Vide clause 4)

Particulars of kerosene produced at _____ manufactured during
the month of _____ 19____

Description of kerosene	Issued out of the premises, on which duty is leviable Imperial Gallons
1	2

I do hereby declare that I have compared the above particulars with the records and books of my manufactory and that they are, in so far as I can ascertain, accurate and complete

Dated this _____ day of _____ 19____

(Signed)

(To be signed by the Owner, Managing Agent or other principal officer of the Manufactory)

BERAR KEROSENE (DUTIES) ORDER 1936

FORM C

(Vide clause 5)

*Notice of Demand of Payment of Duty under
Clause 5 of the Order made under Act II of
1917 as applied to kerosene*

No

*Assistant Commissioner's Office
Central Excises and Salt*

19

Name of Manufactory

For the month of 19

Owner

Amount (Rupees)

Assistant Commissioner

FORM C

(Vide clause 5)

*Notice of Demand of Payment of Duty under
Clause 5 of the Order made under Act II of
1917 as applied to kerosene*

No

*Assistant Commissioner's Office
Central Excises and Salt*

19

To

Take notice that on behalf of the
Central Government I hereby demand
payment by you of the sum of Rs
now due and unpaid on account of
Duty on kerosene for the month of
19 and that if the above
amount be not paid within ten days
after the date of service hereof on you
I shall proceed to obtain payment of
the same according to the provisions
of the Motor Spirit (Duties) Act 1917
as applied to Berar

Assistant Commissioner
N B—No payments should be tendered
on Sunday nor after 2 30 P M on any
day nor after 12 30 P M on Satur
days

[Finance Department (Central Revenues) Notification No 30 C Exc dated the
26th March 1938]

BERAR SUGAR (EXCISE DUTY) ORDER, 1938

D THE BERAR SUGAR (EXCISE DUTY) ORDER, 1938

In exercise of the powers conferred by sections 10 and 11 of the Sugar (Excise Duty) Act, 1934 (XIV of 1934), as in force in Berar, the Central Government is pleased to apply in the adapted form set out below certain provisions of the Sea Customs Act, 1878 (VIII of 1878), and to make certain rules for the purpose of providing for the assessment and collection in Berar of the duty imposed by the first-mentioned Act

CHAPTER I

SHORT TITLE, COMMENCEMENT AND DEFINITIONS

1 (1) This Order may be called "The Berar Sugar (Excise Duty) Order, 1938"

(2) It shall come into force on the 1st April 1938, whereupon the Sugar (Excise Duty) Berar Order, 1934 (except the notification of the Government of India in the late Foreign and Political Department No 457-I B, dated the 20th September 1934, issued in pursuance of clause 10 thereof) shall be cancelled. This cancellation shall not however have effect as regards anything done or any offence committed, or any fine or penalty incurred, or any proceedings instituted before the said date

2 In this Order unless there is anything repugnant in the subject or context

- (i) the "Act" means the Sugar (Excise Duty) Act, 1934 (XIV of 1934) as applied to Berar,
- (ii) "India" means the territories included in India as defined in the General Clauses Act, 1897 (X of 1897), as applied to Berar together with all foreign possessions on the continent of India not protected by a customs cordon,
- (iii) "Commissioner" means the Commissioner Central Excises and Salt, Northern India,
- (iv) "Deputy Commissioner" means a Deputy Commissioner, Central Excises and Salt, Northern India,
- (v) "Assistant Commissioner" means the Assistant Commissioner of Central Excises and Salt, Northern India in whose jurisdiction the factory is situated, and includes any officer specially authorized to exercise throughout Berar or any specified area therein all or any of the powers of the Assistant Commissioner,
- (vi) "Inspecting Officer" includes officers of the Central Excises and Salt Department, Northern India, not below the rank of Inspector and any officer of the Customs or Income-tax

BERAR SUGAR (EXCISE DUTY) ORDER 1938

Department authorized by the Commissioner with the special or general consent of the Central Board of Revenue to inspect the premises in which sugar liable to duty is possessed or manufactured and shall include an officer permanently stationed at the factory to supervise its operations

- (vii) Inspector means the Inspector of Central Excises and Salt Department Northern India appointed to supervise the working of the factory or any other officer duly empowered by the Commissioner in this behalf
- (viii) Duty means the duty payable under section 3 of the Act

CHAPTER II

SPECIAL APPOINTMENTS AND DELEGATIONS

3 Unless the Central Government shall in any case otherwise direct the power of specially authorising any officer to exercise throughout Berar or any specified area therein all or any of the powers of an Assistant Commissioner under this order shall be exercisable by the Commissioner

CHAPTER III

MANUFACTURE AND ACCOUNTS

4 Every owner of a factory shall keep a correct daily account in Form A appended to this Order. Separate accounts shall be kept for (a) sugar other than khandasari sugar or palmyra sugar (b) khandasari sugar and (c) palmyra sugar

5 Within five days after the close of each month every owner of a factory shall submit to the Assistant Commissioner a monthly return in Form B appended to this Order in triplicate showing the quantity of sugar issued from the premises of the factory or used within the said premises for the manufacture of any commodity other than sugar during that month. Separate returns shall be filed for (a) sugar other than khandasari sugar or palmyra sugar (b) khandasari sugar and (c) palmyra sugar

6 On receipt of the return referred to in clause 5 the Assistant Commissioner shall after verification of the returns of exports if any to places outside India and such other enquiry as he may deem fit assess the duty payable on sugar removed from the factory or used within its premises for the manufacture of any commodity other than sugar. If the owner of a factory fails to submit a return the Assistant Commissioner may make a summary assessment on such information as may be available. The amount assessed shall be communicated to the owner of

BERAR SUGAR (EXCISE DUTY) ORDER, 1938

a factory who shall by the end of the month following that for which the return was required to be made, pay it into the local Treasury less any amount that may have been paid, before the return is submitted, into any other treasury approved by the Commissioner, provided that evidence of such payment or payments shall be presented to the Assistant Commissioner within fourteen days of the close of the month to which the return relates

7 (1) Every owner of a factory, other than a factory for khandasari or palmyra sugar, shall maintain the following accounts

- (a) Account of cane received and crushed,
- (b) Daily Manufacture Reports,
- (c) Manufacture Run Report,
- (d) Sugar Production Register, and
- (e) Store Register,

in Forms C, D, E, F and G respectively appended to this Order. He shall also maintain a Sugar Issue and Bill register showing, amongst other particulars, the following details of issues from the factory, namely, Name and address of Consignee, Destination of Consignment, Quantity, Railway Receipt, No and date, freight paid, Invoice Number and date, Number and date of pass issued under clause 8 and the following details of the bills issued in respect of each transaction, namely, Bill Number and date, Ledger Folio Number and Sales Journal Folio Number

(2) With the exception of the Run Report, which shall be written up on the expiry of the run, all accounts shall be written up daily in a clear and legible manner, even if no transactions take place

8 No sugar shall be issued from a factory except under a pass in the following form signed by the owner of the factory

- (a) Date and time of issue,
- (b) Total number of bags issued,
- (c) Average weight in maunds and seers of each bag,
- (d) Total weight of sugar issued,
- (e) Consignee's name and destination of consignment,
- (f) Signature

The pass shall be made out in triplicate of which one copy shall be retained by the owner and filed in his office, one copy shall accompany the consignment to its destination and the third copy shall be sent without delay to the Inspector. Any breach of this clause shall be punishable with fine which may extend to one thousand rupees

9 If any sugar is to be used within a factory for the manufacture of any commodity other than sugar, the quantity of sugar required for

BERAR SUGAR (EXCISE DUTY) ORDER 1938

the purpose shall be removed from the store room under a pass signed by the owner and containing the following particulars —

- (a) Date and time of issue
- (b) Total number of bags issued
- (c) Average weight in maunds and seers of each bag
- (d) Total weight of sugar issued
- (e) Purpose for which issued
- (f) Signature

A copy of this pass shall be sent without delay to the Inspector. Any breach of this clause shall be punishable with fine which may extend to one thousand rupees

10 Every owner of a factory shall give prompt intimation by registered post to the Inspector of the commencement of manufacture in his factory

11 An Inspecting Officer may enter the premises of any owner of a factory and inspect the building the machinery the stocks and the accounts and may at any time check the correctness of the records made of removals of sugar from the factory or their transfer within the factory to that part of the premises (if any) in which it is to be used for the manufacture of any commodity other than sugar

12 If any owner of a factory fails to keep correct accounts in the manner prescribed by clause 4 and by clause 7 (if applicable) or refuses to permit any authorized officer to enter his premises and inspect the building machinery stocks and accounts he shall be punishable with imprisonment which may extend to six months or with fine which may extend to two thousand rupees or with both

13 If the Commissioner has reason to believe that the owner of a factory is not maintaining correct accounts in the manner prescribed by clause 4 and clause 7 (if applicable) he may without prejudice to the provisions of clause 12 but subject to the provisions of clause 19 direct that no sugar be issued from the factory or be used within the factory in the manufacture of any commodity other than sugar otherwise than under the authority of a permit granted by an authority appointed for the purpose

CHAPTER IV

REFUNDS AND REMISSIONS

14 Any person who exports from Berar to any place outside India sugar on which duty has become payable under the Act shall (a) in the case of exports by land on production of satisfactory evidence before the Assistant Commissioner that the sugar has been so exported and that the duty has been paid or has become payable in respect of such

BERAR SUGAR (EXCISE DUTY) ORDER, 1938

sugar, and (b) in the case of exports by sea, on production of an application in Form H appended to this Order, duly completed, either before the Assistant Commissioner or before the Customs-collector at the port of export, receive a refund of that duty. If the exporter is the owner of the factory in which the sugar was produced and has presented his application for refund to the Assistant Commissioner the amount may, at that officer's discretion, be paid in cash or be set off against duty due from the owner of the factory.

15 Any owner of a factory who receives into the factory for the purpose of further refinement or manufacture, sugar on which duty has been paid under the Act, shall, on production of satisfactory evidence before the Assistant Commissioner that the duty has been paid in respect of such sugar, receive a refund of that duty. Such refund may, at the discretion of the Assistant Commissioner, be paid in cash or be set off against duty due from the owner of the factory.

16 The Central Government may, by notification in the official Gazette, exempt any sugar from the whole or any part of the duty leviable thereon.

CHAPTER V

MISCELLANEOUS

17 Any dispute as to the sucrose content of sugar shall be determined by the Chemical Adviser to the Commissioner or by such other officer as the latter may empower in this behalf.

18 If in the case of any factory the duty falls into arrears the Assistant Commissioner may order that no sugar shall be issued from that factory until duty has been paid on the sugar under issue and on any sugar previously issued from the factory in respect of which duty is in arrears.

19 An appeal shall lie from any order of an Assistant Commissioner to the Deputy Commissioner, and from any order of the Deputy Commissioner to the Commissioner. No appeal shall lie from any appellate order of the Commissioner, but an appeal shall lie from any original order of the Commissioner to the Central Board of Revenue. The Central Government may revise any order passed under the Act from which no appeal lies.

Provided that no order in revision shall be passed having an effect more prejudicial to the person concerned than the order under revision without such person being given an opportunity of stating his case.

20 No appeal under clause 19 shall be admitted unless received by the appellate authority within three months of the date of the order against which the appeal is made.

BERAR SUGAR (EXCISE DUTY) ORDER 1938

21 The Central Government may empower any officer to search any place vessel cart or means of conveyance for sugar liable to duty and to seize and remove or detain any sugar in respect of which it appears to them that duty should have been but has not been levied or that any contravention of the provisions of the Act or of this Order has occurred

21 A Any person against whom a reasonable suspicion exists that he has been guilty of an offence under the Act or this Order may be arrested in any place by any officer of the Central Excises and Salt Department Northern India not below the rank of an Inspector

21 B Every person arrested on the ground that he has been guilty of an offence under the Act or this Order shall forthwith be taken before the nearest Magistrate If there is no Magistrate near at hand the arrested person shall be taken to the officer in charge of the Police Station within the jurisdiction of which he was arrested who shall produce the arrested person before the nearest Magistrate

21 C When any such person is taken before a Magistrate such Magistrate may if he thinks fit either commit him to gaol or order him to be kept in the custody of the Police for such time as is necessary to enable such Magistrate to communicate with the proper officers of the Central Excises and Salt Department

Provided that any person so arrested committed or kept shall be released on giving security to the satisfaction of the Magistrate to appear at such time and place as such Magistrate appoints in this behalf

22 (1) Sugar in respect of which breaches of the Act or of this Order have been committed shall together with the packages or coverings thereof be liable to confiscation which may without prejudice to the provisions of section 9 of the Act be adjudged subject to the provisions of clause 19 by the Assistant Commissioner

Provided that when adjudging confiscation the Assistant Commissioner shall give the owner an option to pay in lieu of confiscation such fine not exceeding one thousand rupees as he thinks fit

(2) Articles of which confiscation has been adjudged under sub clause (1) and in respect of which the option of paying a fine in lieu of confiscation has not been exercised shall be sold destroyed or otherwise disposed of in such manner as the Assistant Commissioner may direct

23 The Assistant Commissioner may accept from any person who is reasonably suspected of having committed an offence under the Act or under this Order a sum of money not exceeding one thousand rupees in lieu of punishment for breach of any of the provisions of the Act or of this Order

24 When duty has been short levied through inadvertence error or misconstruction on the part of the Assistant Commissioner or through misstatement as to quantity on the part of the owner of a factory

BERAR SUGAR (EXCISE DUTY) ORDER, 1938.

or, when any such duty after having been levied has been, owing to any such cause, erroneously refunded,

the person chargeable with the duty so short-levied, or to whom such refund has erroneously been made, shall pay the deficiency or repay the amount paid to him in excess, on demand being made within six months from the close of the month in respect of which the duty shall have been levied or from the date of making the refund

Provided that a person chargeable with duty short-levied as a result of an offence under the Act of which he has been convicted in Court shall pay the deficiency on demand being made at any time

25 No duty which has been paid and of which repayment wholly or in part is claimed in consequence of the same having been paid through inadvertence, error or misconstruction shall be returned unless such claim is made within six months from the date of such payment

FORM A

SUGAR MANUFACTURE ACCOUNT

(Vide clause 4)

Date	Opening Balance	Quantity bagged	Quantity issued from factory otherwise than for export out of India	Quantity used within the factory for the manufacture of any other commodity	Quantity removed from factory for export out of India	Quantity destroyed by accident *	Quantity received or removed for further refinement or manufacture	Closing Balance.	Remarks
1	2	3	4	5	6	7	8	9	10
	Cwt	Cwt	Cwt	Cwt	Cwt	Cwt	Cwt	Cwt	
Total									

*State reasons for destruction of sugar

DERAR SUGAR (EXCISE DUTY) ORDER 1938

FORM B

MANUFACTURER'S MONTHLY RETURN

(Vide clause 5)

Month	19							
Opening Balance	Sugar bagged during the month	Quantity issued from factory otherwise than for export out of India	Quantity used in factory for the manufacture of any other commodity	Quantity removed from factory for export out of India	Quantity destroyed in factory	Quantity received or removed for further refinement or manufacture	Closing Balance	Remarks
1	2	3	4	5	6	7	8	9
Cwt	Cwt	Cwt	Cwt	Cwt	Cwt	Cwt	Cwt	

*Details regarding exports shown in column 5

1	cwt	exported to	per	on
2	cwt	exported to	per	on
3	cwt	exported to	per	on
4	cwt	exported to	per	on

Signature

Dated the

Orders of Assistant Commissioner

Duty of Rs on hundredweight is hereby
 assessed and must be paid on or before Inform assessee
 and enter in Revenue Registers

Signature

Assistant Commissioner

Division

Dated the

NOTE.—Returns in this form must be prepared for each calendar month throughout the year and must be submitted so as to reach the Assistant Commissioner within the first five days of the following month

DAILY CANE ACCOUNT REGISTER

Name of Factory

Month

[illegible]

BERAR SUGAR (EXCISE DUTY) ORDER, 1938

FORM D

DAILY MANUFACTURING REPORT REGISTER

(Vide clause 7)

Name of Factory

Season

Report No

Date

Serial No	Particulars	
1	Cane cru. hed	Mds
2	Total mixed juice	Mds
3	Mixed juice % cane	
	Added water % cane	
4	Sugar actually bagged	Mds
5	Estimated yield sugar % cane	
	Estimated yield mola ses % cane	
6	Bagasse % cane	
	Press cake % cane	
7	Analysis —	
	Cane	Sugar %
	Mixed juice	Sugar % Brix % Purity %
	Final mola ses	Sugar % Brix % Purity %
	Bagasse	Sugar /
	Press cake	Sugar %

BERAR SUGAR (EXCISE DUTY) ORDER, 1938

FORM E

MANUFACTURING RUN REPORT REGISTER

(Vide clause 7)

Name of Factory

Season

Report No

Classification Process used

Period ending

Serial No	Particulars	For the run	To date
1	No of days actual working		
2	Total cane crushed	Mds	
3	Total mixed juice	Mds	
4	Mixed juice % cane		
	Added water % cane		
5	Total sugar actually bagged	Mds	
	Sugar in process	Mds	
6	Molasses sent out	Mds	
	Molasses in Process	Mds	
7	Recovery sugar % cane		
	Production molasses % cane		
8	Bagasse % cane		
	Press cake % cane		
9	Analysis —		
	Cane	Sugar %	
	Mixed juice	Sugar % Brix % Purity %	
	Final Molasses	Sugar % Brix % Purity %	
	Bagasse	Sugar %	
	Press cake	Sugar %	
	Average pol of all sugars		

BERAR SUGAR (EXCISE DUTY) ORDER 1938

SUGAR BALANCE

Serial No	Particulars	Cane = 100	
		For the run	To date
1	Sugar in cane		
2	Sugar in mixed juice		
3	Sugar in bagasse		
4	Sugar in commercial sugars		
5	Sugar in press cake		
6	Sugar in molasses		
7	Sugar undetermined		

Stock in Process as on

Serial No	Particulars	C ft	Brix	Purity	Available Sugar	Molasses
1	Juice					
2	Syrup					
3	Massecurts No I					
	No II					
	No III					
4	Light Molasses No I					
	No II					
	No III					
5	Heavy Molasses No I					
	No II					
6	Other material in Process					
7	Sugar unbagged Mds					
	Total					

(Vide clause 7)

Season . Month

[illegible]

(Vide clause 7)

Season

[illegible]

BRRAR SUGAR (EXCISE DUTY) ORDER 1938

FORM H

(Vide clause 14)

PART I

I/We propose to export the undermentioned quantities of sugar to
(country of destination) —

Description of sugar 1	Number of bags 2	Average weight of the contents of each bag 3	Total quantity		Remarks 5
			Mds Srs	Cwts lbs.	

Exporter(s)

Dated the ..

To

THE COLLECTOR OF CUSTOMS

Port

No

I certify that the consignment of sugar specified above has been
shipped in full to (country of destination) on the
19 and that there has been no relanding of any sugar
contained in the said consignment

(Signed) Collector of Customs

Port

Dated the

19

BERAR SUGAR (EXCISE-DUTY) ORDER, 1938

PART II.

I/We request that a refund of the duty paid or payable in respect of the above consignment admissible under clause 14 of the Berar Sugar (Excise Duty) Order, 1938, may be allowed Documents showing that excise duty at the rate of Rs per cwt amounting to Rs has already been paid or become payable in Berar are enclosed herewith

Exporter(s)

Dated the 19
To

*The Assistant Commissioner,
CENTRAL EXCISES AND SALT,
Division

THE COLLECTOR OF CUSTOMS,
Port .

I am satisfied that the refund claimed is admissible and may be paid
The amount paid is adjustable in the books of the Accountant General,
.. .

Assistant Commissioner,
Central Excises and Salt,
 , Division

Collector of Customs,
Port

[Finance Department (Central Revenues) Notification No 31-C Exc, dated the 26th March 1938 as amended by F D (C R) Notification No 68-C Exc, dated the 10th September 1938]

* Strike off the portion not required

(a) OFFICERS EMPOWERED TO SEARCH

In pursuance of clause 21 of the Berar Sugar (Excise Duty) Order, 1938 the Central Government is pleased to empower all officers of the Central Excises and Salt Department Northern India to search any place vessel cart or means of conveyance for sugar liable to duty and to seize and remove or detain any sugar in respect of which it appears to them that duty should have been but has not been levied or that any contravention of the provisions of the Sugar (Excise Duty) Act 1934 (XIV of 1934) as in force in Berar or of the said Order has occurred

[F D (C R) Notification No 65 C Exc dated the 10th September 1938]

BERAR MECHANICAL LIGHTERS (EXCISE DUTY) ORDER, 1938.

E THE BERAR MECHANICAL LIGHTERS (EXCISE DUTY)
ORDER, 1938

In exercise of the powers conferred by sections 14 and 15 of the Mechanical Lighters (Excise Duty) Act, 1934 (XXIII of 1934), as in force in Berar, the Central Government is pleased to apply in the adapted form set out below certain provisions of the Sea Customs Act, 1878 (VIII of 1878) and to make certain rules for the purpose of providing for the assessment and collection in Berar of the duty imposed by the first-mentioned Act

CHAPTER I

SHORT TITLE, COMMENCEMENT AND DEFINITIONS

1 (1) This Order may be called "The Berar Mechanical Lighters (Excise Duty) Order, 1938 "

(2) It shall come into force on the 1st April 1938

Nothing in this Order shall, however, have effect as regards anything done, or any offence committed, or any fine or penalty incurred, of any proceedings instituted before the said date

2 In this Order, unless there is anything repugnant in the subject or context

- (i) "the Act" means the Mechanical Lighters (Excise Duty) Act, 1934 (XXIII of 1934) as applied to Berar ,
- (ii) "India" means the territories included in India as defined in the General Clauses Act, 1897 (X of 1897) as applied to Berar together with all foreign possessions on the continent of India not protected by a customs cordon ;
- (iii) "Commissioner" means the Commissioner, Central Excises and Salt, Northern India ,
- (iv) "Deputy Commissioner" means a Deputy Commissioner, Central Excises and Salt, Northern India ,
- (v) "Assistant Commissioner" means the Assistant Commissioner, Central Excises and Salt, Northern India, in charge of the jurisdiction and includes any officer specially authorised to exercise throughout Berar or any specified area therein all or any of the powers of an Assistant Commissioner under this Order ,
- (vi) "Inspecting Officer" includes officers of the Central Excises and Salt Department, Northern India, not below the rank of Inspector and any officer of the Customs or Income-tax Department authorised by the Commissioner, with the

BENAR MECHANICAL LIGHTERS (EXCISE DUTY) ORDER, 1938

special or general consent of the Central Board of Revenue, to inspect the premises in which Mechanical Lighters liable to duty are possessed or manufactured and shall include an officer permanently stationed at any such premises

- (vi) Inspector means the Inspector Central Excises and Salt Department Northern India appointed to supervise the working of the factory or any other officer duly empowered in this behalf by the Commissioner and
- (vii) Duty means the duty payable under the Act

CHAPTER II

SPECIAL APPOINTMENTS AND DELEGATIONS

3 Unless the Central Government shall in any case otherwise direct the power of specially authorising any officer to exercise throughout Benar or any specified area therein all or any of the powers of an Assistant Commissioner under this Order shall be exercisable by the Commissioner

CHAPTER III

MANUFACTURE OF MECHANICAL LIGHTERS

4 The Assistant Commissioner may issue to any person firm or company being the owner of a manufactory a licence in Form A set out in the Schedule appended to this Order to manufacture mechanical lighters

Provided that the holder of such a licence shall not without the sanction of the Central Government be given a licence in respect of any other manufactory within the same district

5 The holder of a licence in Form A may manufacture mechanical lighters subject to the conditions of his licence

6 The position of the premises covered by a licence to manufacture mechanical lighters shall be clearly described in the licence and the licensee shall manufacture mechanical lighters within the premises therein described and not elsewhere

7 Every holder of a licence in Form A shall keep a correct daily account in the form prescribed in the licence

8 Within five days after the close of each month every holder of a licence in Form A shall submit to the Assistant Commissioner in triplicate a monthly return in Form B set out in the Schedule appended to

BERAR MECHANICAL LIGHTERS (EXCISE DUTY) ORDER, 1938

this Order showing the number of mechanical lighters removed from the manufactory during that month

9 On receipt of the return referred to in clause 8, the Assistant Commissioner shall, after verification of the return of exports, if any, to places outside India, and such other enquiry as he may deem fit, assess the duty payable on mechanical lighters (other than mechanical lighters of the type known as 'Self-lighting Cigarettes' in boxes bearing a banderol) removed from the manufactory. If the licensee fails to submit a return the Assistant Commissioner may make a summary assessment on such information as may be available. The amount assessed shall be communicated to the licensee who shall pay it into the Treasury by the end of the month following that for which the return was required to be made.

10 Any Inspecting Officer may enter the premises of the holder of a licence in Form A and inspect the licence, the building, the machinery, the stocks of mechanical lighters and of materials for use in manufacturing mechanical lighters and the accounts.

11 A licensee shall not transfer his licence or sublet the licensed premises to any other person without the permission in writing of the Assistant Commissioner.

12 Any licensee who fails to keep a correct daily account or refuses to permit any authorized officer to enter the licensed premises and inspect the licence, building, machinery, stocks and accounts or transfers the licence or sublets the licensed premises to any other person without the permission of the Assistant Commissioner shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

CHAPTER IV

REFUNDS AND REMISSIONS

13 Any person who exports from Berar to any place outside India mechanical lighters on which duty has been paid under the Act, shall, on production of satisfactory evidence before the Assistant Commissioner that the mechanical lighters have been so exported and that the duty has been paid in respect of these mechanical lighters, receive a refund of that duty. If the exporter is the owner of the manufactory in which the mechanical lighters were made, such refund may be paid, at the discretion of the Assistant Commissioner, either in cash or be set off against duty due from such exporter.

14 The Central Government may, by notification in the official gazette, exempt any mechanical lighters from the whole or any part of the duty leviable thereon.

CHAPTER V

MISCELLANEOUS

15 Every holder of a licence in Form A shall furnish such security as may be demanded by the Assistant Commissioner for the observance of the conditions of his licence and for the payment of duty

16 The period of a licence to manufacture mechanical lighters shall be from 1st April in any year or any later date on which the licence may be issued to the 31st March following

17 There shall be a counterpart for each licence and the counterpart shall be in the same form as the licence itself The licensee shall at the time his licence is delivered to him be required to sign the counterpart of his licence in token of his acceptance of the conditions specified in the licence

18 A fee of Rupees one hundred shall be payable for every licence to manufacture mechanical lighters for each year or part of a year

19 If the holder of any licence granted under this Order should lose his original licence the authority competent to grant the licence may issue a duplicate on payment of a fee of one rupee

20 The Assistant Commissioner who grants a licence under this Order may cancel it in case of a breach of any of the conditions therein or of the Act or of the provisions of this Order

21 The Assistant Commissioner shall permit the surrender of a licence issued under this Order on one month's written notice and shall grant such refund if any of the whole or part of the fee paid for the year during which the licence is surrendered as the Commissioner may in each case determine

22 Every holder of a licence in Form A shall before the expiry cancellation or surrender of his licence pay all the duty payable by him under this Act

Provided that if the licence is renewed on expiry the date on which payment is due shall be determined under Clause 9

23 An appeal shall lie from any order of an Assistant Commissioner to the Deputy Commissioner and from any order of the Deputy Commissioner to the Commissioner No appeal shall lie from any appellate order of the Commissioner but an appeal shall lie from any original order of the Commissioner to the Central Board of Revenue The Central Government may revise any order passed under the Act from which no appeal lies

BERAR MECHANICAL LIGHTERS (EXCISE DUTY) ORDER, 1938

Provided that no order in revision shall be passed having an effect more prejudicial to the person concerned than the order under revision without such person being given an opportunity of stating his case

24 No appeal under clause 23 shall be admitted unless received by the appellate authority within three months of the date of the order against which the appeal is made

25 The Central Government may empower any officer to search any place, vessel, cart or means of conveyance for mechanical lighters liable to duty and to seize and remove or detain any mechanical lighters which may appear to them to have been illegally imported or manufactured or to have been issued from the manufactory or stocked or kept for sale in contravention of any direction or rule made under the Act

25-A Any person against whom a reasonable suspicion exists that he has been guilty of an offence under the Act or this Order may be arrested in any place by any officer of the Central Excises and Salt Department, Northern India, not below the rank of an Inspector

25-B Every person arrested on the ground that he has been guilty of an offence under the Act or this Order shall forthwith be taken before the nearest Magistrate. If there is no Magistrate near at hand, the arrested person shall be taken to the officer in charge of the Police Station within the jurisdiction of which he was arrested, who shall produce the arrested person before the nearest Magistrate

25-C When any person is taken before a Magistrate, such Magistrate may, if he thinks fit, either commit him to gaol or order him to be kept in the custody of the Police for such time as is necessary to enable such Magistrate to communicate with the proper officers of the Central Excises and Salt Department, Northern India

Provided that any person so arrested, committed or kept shall be released on giving security to the satisfaction of the Magistrate to appear at such time and place as such Magistrate appoints in this behalf

26 (1) Mechanical lighters in respect of which breaches of the Act or of this Order have been committed shall, together with the boxes, packing or wrappings thereof be liable to confiscation, which may without prejudice to the provisions of section 12 of the Act, be adjudged subject to the provisions of clause 23 by the Assistant Commissioner :

BEAR MECHANICAL LIGHTERS (EXCISE DUTY) ORDER 1938

Provided that when adjudging confiscation the Assistant Commissioner shall give the owner an option to pay in lieu of confiscation such fine not exceeding one thousand rupees as he thinks fit in addition to the duty payable in respect of such lighters under the Act

(2) Articles of which confiscation has been adjudged under sub clause (1) and in respect of which the option of paying a fine in lieu of confiscation has not been exercised shall be sold destroyed or otherwise disposed of in such manner as the Assistant Commissioner may direct provided that the Assistant Commissioner shall not sell confiscated mechanical lighters at a price lower than the duty payable in respect of such lighters under the Act

27 The Assistant Commissioner may accept from any person whose property is liable to confiscation under the Act or who is reasonably suspected of having committed an offence under the Act or under the provisions of this Order a sum of money not exceeding one thousand rupees in lieu of confiscation of goods or of punishment for breach of any provision of the Act or of this Order

28 When duty has been short levied through inadvertence error or misconstruction on the part of the Assistant Commissioner or through misstatement as to quantity on the part of the owner of a manufactory

or when any such duty after having been levied has been owing to any such cause erroneously refunded

the person chargeable with the duty so short levied or to whom such refund has erroneously been made shall pay the deficiency or repay the amount paid to him in excess on demand being made within six months from the close of the month in respect of which the duty shall have been levied or from the date of making the refund

Provided that a person chargeable with duty short levied as the result of an offence under the Act of which he has been convicted in Court shall pay the deficiency on demand being made at any time

29 No duty which has been paid and of which repayment wholly or in part is claimed in consequence of the same having been paid through inadvertence error or misconstruction shall be returned unless such claim is made within six months from the date of such payment

BERAR MECHANICAL LIGHTERS (EXCISE DUTY) ORDER, 1938

THE SCHEDULE

FORM A

(Vide Clause 4)

LICENCE FOR THE MANUFACTURE OF MECHANICAL LIGHTERS.

District

Serial No of Licence

Name of Licensee

Be it known that _____ resident of _____ is hereby authorised by the undersigned, Assistant Commissioner, Central Excises and Salt, Northern India, _____ to manufacture mechanical lighters on the premises described in the Schedule attached from the date of this licence to the 31st day of March 19 _____ after which this licence will cease to have effect

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following conditions Nos I to VIII and in the case of expiry, cancellation or surrender of this licence, agree to abide by condition No IX

- I That he produce this licence on demand by any Inspecting Officer
- II That he permit inspection of the licensed premises, the machinery, the stocks and the accounts by any Inspecting Officer
- III That he do not transfer, or purport to transfer, this licence, or sublet the licensed premises to any other person without the permission in writing of the Assistant Commissioner
- IV That he keep correct daily accounts in the following form
Mechanical Lighters Manufacture Account

Date	Opening balance	Quantity manufactured	Quantity removed from Factory for consumption in India	Quantity removed for export out of India	Quantity destroyed by accident	Closing Balance
1	2	3	4	5	6	7
Total						

NOTE The word 'India' has the meaning assigned to it in clause 2 (11) of the Berar Mechanical Lighters (Excise Duty) Order, 1938

BERAR MECHANICAL LIGHTERS (EXCISE DUTY) ORDER 1938

- V That he furnish to the Assistant Commissioner within five days after the end of each calendar month a monthly return in Form B appended to the Berar Mechanical Lighters (Excise Duty) Order 1938, showing the quantity of mechanical lighters removed from the licensed premises during the month
- VI That he carry out without delay such structural alterations in the premises as the Assistant Commissioner may direct in order to facilitate supervision and prevent smuggling
- VII That he make payment into the Treasury by the due date of the amount of duty to which he is assessed by the Assistant Commissioner
- VIII That he observe all the provisions of the Mechanical Lighters (Excise Duty) Act 1934 as applied to Berar, and of the Berar Mechanical Lighters (Excise Duty) Order 1938 made thereunder
- IX That in the event of the expiry cancellation or surrender of the licence he sell or otherwise dispose of stock if any of mechanical lighters on which duty has not been paid to holders of a licence in Form A within such period as may be fixed by the Assistant Commissioner

This licence may be cancelled by the Assistant Commissioner if any breach of the Mechanical Lighters (Excise Duty) Act 1934 as applied to Berar or of the Berar Mechanical Lighters (Excise Duty) Order 1938 made thereunder or of any of the abovementioned conditions Nos I to VIII is committed by the licensee or his partner or agent or any other person employed in the premises for which this licence is granted

Assistant Commissioner

*Division
Licensee*

Dated the

The Schedule above referred to

District
Tehsil or Township
Boundaries of Manufactory
North
South
East
West

BERAR MECHANICAL LIGHTERS (EXCISE DUTY) ORDER, 1938

FORM B

(Vide clause 8)

MONTHLY RETURN TO BE SUBMITTED BY HOLDER OF LICENCE TO MANUFACTURE MECHANICAL LIGHTERS

Month

19

Opening balance	Mechanical Lighters manu- factured during the month	Quantity removed from Factory for consumption in India	Quantity removed from Factory for export	Quantity destroyed in Factory	Closing balance
1	2	3	4	5	6

NOTE —The word 'India' has the meaning assigned to it in Clause 2 (ii) of the Berar Mechanical Lighters (Excise Duty) Order, 1938

Signature

Licensee

Dated the

Orders of Assistant Commissioner

Duty of Rs on Mechanical Lighters is hereby assessed,
and must be paid on or before Inform assessee and enter
in Revenue Registers

Signature

*Assistant Commissioner,**Division*

Dated the

[Finance Department (Central Revenues), Notification No 32-C Exc, dated the 26th March 1938, as amended by F D (C R) Notification No 70 C Exc, dated the 10th September 1938]

(a) OFFICERS EMPOWERED TO SEARCH

In pursuance of clause 25 of the Berar Mechanical Lighters (Excise Duty) Order 1938 the Central Government is pleased to empower all officers of the Central Excises and Salt Department Northern India to search any place vessel cart or means of conveyance for mechanical lighters liable to duty and to seize and remove or detain any mechanical lighters which may appear to them to have been illegally imported or manufactured or to have been issued from the manufactory or stocked or kept for sale in contravention of any direction or rule made under the Mechanical Lighters (Excise Duty) Act 1934 (XXIII of 1934) as in force in Berar

[F D (C R) Notification No 67 C Exc dated the 10th September 1938]

F THE BERAR MATCHES (EXCISE DUTY) ORDER, 1938

In exercise of the powers conferred by sections 17 and 18 of the Matches (Excise Duty) Act, 1934 (XVI of 1934) as in force in Berar, the Central Government is pleased to apply in the adapted form set out below certain provisions of the Sea Customs Act, 1878 (VIII of 1878) and to make certain rules for the purpose of providing for the assessment and collection in Berar of the duty imposed by the first mentioned Act.

CHAPTER I

SHORT TITLE, COMMENCEMENT AND DEFINITIONS

1 (1) This Order may be called "The Berar Matches (Excise Duty) Order, 1938"

(2) It shall come into force on the 1st April, 1938, whereupon the Matches (Excise Duty) Berar Order, 1934, (except the notifications of the Government of India in the late Foreign and Political Department, No 458-I B, dated the 20th September, 1934, and No 724-I B, dated the 31st December, 1935, issued in pursuance of clause 14 thereof) shall be cancelled. This cancellation shall not, however, have effect as regards anything done, or any offence committed, or any fine or penalty incurred, or any proceedings instituted before the said date.

2 In this Order unless there is anything repugnant in the subject or context

- (i) "the Act" means the Matches (Excise Duty) Act, 1934 (XVI of 1934), as applied to Berar,
- (ii) "India" in clause 24 means as defined in the General Clauses Act, 1897 (X of 1897) as applied to Berar, but in clauses 9, 13 and 42 and for the purposes of any notification issued under clause 14, includes also all foreign possessions on the continent of India not protected by a customs cordon;
- (iii) "Commissioner" means the Commissioner Central Excises and Salt, Northern India,
- (iv) "Deputy Commissioner" means the Deputy Commissioner, Central Excises and Salt, Northern India,
- (v) "Assistant Commissioner" means the Assistant Commissioner, Central Excises and Salt, Northern India, in whose jurisdiction the manufactory is situated and includes any officer specially authorized to exercise throughout Berar or any specified area therein all or any of the powers of the Assistant Commissioner under this Order,
- (vi) "Inspecting Officer" includes officers of the Central Excises and Salt Department, Northern India, not below the rank

of Inspector and any officer of the Customs or Income tax Department authorized by the Commissioner with the special or general consent of the Central Board of Revenue to inspect the premises in which matches liable to duty or splints or veneers are possessed or manufactured and shall include an officer permanently stationed at the manufactory to supervise its operations

- (vii) Superintendent means a Superintendent of the Central Excises and Salt Department Northern India
- (viii) Deputy Superintendent means a Deputy Superintendent of the Central Excises and Salt Department Northern India
- (ix) Inspector means the Inspector of Central Excises and Salt Department Northern India appointed to supervise the working of the manufactory or any other officer duly empowered in this behalf by the Commissioner
- (x) Duty means the duty payable under the Act

CHAPTER II

SPECIAL APPOINTMENTS AND DELEGATIONS

3 Unless the Central Government shall in any case otherwise direct the power of specially authorizing any officer to exercise throughout Berar or any specified area therein all or any of the powers of an Assistant Commissioner under this Order shall be exercisable by the Commissioner

CHAPTER III

MANUFACTURE OF MATCHES

4 The Assistant Commissioner may issue to any person firm or company being the owner of a manufactory a licence in Form A set out in the Schedule appended to this Order to manufacture matches

Provided that the holder of such a licensee shall not without the sanction of the Central Government be given a licence in respect of any other manufactory within the same district

5 The holder of a licence in Form A may manufacture matches subject to the conditions of his licensee

6 The position of the premises covered by a licence to manufacture matches shall be clearly described in the licence and the licensee shall manufacture matches within the premises therein described and not elsewhere

BERAR MATCHES (EXCISE DUTY) ORDER, 1938

Provided that, subject to the observance of such conditions as may be prescribed in this behalf by the Commissioner, the following processes may be carried on outside the licensed premises

- (1) the making of boxes from veneers and papers supplied by the licensee, and
- (2) the setting up of splints supplied by the licensee in frames also supplied by the licensee

7 Every holder of a licence in Form A shall keep a correct daily account in the form prescribed in the licence

8 Within five days after the close of each month, every holder of a licence in Form A shall submit to the Assistant Commissioner a monthly return in triplicate in Form B set out in the Schedule appended to this Order showing the number of boxes of matches removed from the manufactory during that month

9 On receipt of the return referred to in clause 8, the Assistant Commissioner shall, after verification of the return of exports, if any, to places outside India, and such other enquiry as he may deem fit, assess the duty payable on matches (other than matches in boxes or booklets bearing a banderol) removed from the manufactory. If the licensee fails to submit a return the Assistant Commissioner may make a summary assessment on such information as may be available. The amount assessed shall be communicated to the licensee who shall pay it into the Treasury by the end of the month following that for which the return was required to be made

10 An Inspecting Officer may enter the premises of any holder of a licence in Form A and inspect the licence, the building, the machinery, the stocks of matches and of materials for use in manufacturing matches and the accounts

11 A licensee shall not transfer his licence or sublet the licensed premises to any other person without the permission in writing of the Assistant Commissioner

12 Any licensee who fails to keep a correct daily account or refuses to permit any authorized officer to enter the licensed premises and inspect the licence building machinery, stocks and accounts or transfers the licence or sublets the licensed premises to any other person without the permission of the Assistant Commissioner shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees or with both

CHAPTER IV

REFUNDS AND REMISSIONS

13 Any person who exports from Berar to any place outside India matches on which duty has been paid under the Act shall on production of satisfactory evidence before the Assistant Commissioner that the matches have been so exported and that the duty has been paid in respect of these matches receive a refund of that duty

14 The Central Government may by notification in the official Gazette exempt any matches from the whole or any part of the duty leviable thereon

CHAPTER V

MANUFACTURE AND IMPORTATION OF SPLINTS AND VENEERS

15 A licence in Form A shall be deemed to authorize the holder thereof to manufacture splints and veneers to be used in the manufacture within his own manufactory of matches and match boxes

16 The Assistant Commissioner may issue to any holder of a licence in Form A a licence in Form C set out in the Schedule appended to this Order to manufacture splints and veneers for use in the manufacture of matches in another manufactory and may likewise issue to any other person firm or company a licence in the same form to manufacture splints and veneers

17 Any holder of a licence in Form C may manufacture splints and veneers subject to the conditions of his licence

18 The position of the premises covered by a licence to manufacture splints and veneers shall be clearly described in the licence and the holder of the licence shall manufacture splints and veneers within the premises described therein and not elsewhere

19 Every holder of a licence in Form C shall keep a correct daily account in the form prescribed in the licence

20 An Inspecting Officer may enter the premises of any holder of a licence in Form C and inspect the licence the building the machinery the stocks and the accounts

21 The holder of a licence in Form C shall not transfer his licence or sublet the licensed premises to any other person without the permission in writing of the Assistant Commissioner

22 Any holder of a licence in Form C who fails to keep a correct daily account or refuses to permit any authorized officer to enter the licensed premises and inspect the licence building machinery stocks and accounts or transfers the licence or sublets the licensed premises to any other person without the permission of the Assistant Commissioner

shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both

23 The Chief Customs Officer for any Customs-port may issue to any person, firm or company a licence in Form D set out in the Schedule appended to this Order to import splints and veneers through such port

24 The Assistant Commissioner may issue to any person, firm or company a licence in Form E set out in the Schedule appended to this Order to import splints and veneers by land into Berar from any place outside India or subject to any prohibition for the time being in force in Berar or British India under section 7 of the Act or the Matches (Excise Duty) Act, 1934 (XVI of 1934) as in force in British India from the territories of any Prince or Chief in India

CHAPTER VI

MISCELLANEOUS

25 The duty on matches to which clause (b) of section 4 of the Act applies shall be at the rate of four annas for every 1,440 matches or fraction thereof

26 Every holder of a licence in Form A or Form C shall furnish such security as may be demanded by the Assistant Commissioner for the observance of the conditions of his licence and for the payment of duty

27 The period of a licence to manufacture matches or to manufacture splints and veneers or to import splints and veneers shall be from 1st April in any year or any later date on which the licence may be issued to the 31st March following

28 There shall be a counterpart for each licence and the counterpart shall be in the same form as the licence itself. The licensee shall, at the time his licence is delivered to him, be required to sign the counterpart of his licence in token of his acceptance of the conditions specified in the licence

29 A fee of Rupees one hundred shall be payable for every licence to manufacture matches or to manufacture splints and veneers or to import splints and veneers for each year or part of a year

Provided that (i) a licence to manufacture splints and veneers shall be issued free on application to any holder of a licence in Form A, and

(ii) a licence to import splints and veneers at a Customs-port shall be issued free to any holder of a similar licence available at any other Customs-port

30 If the holder of any licence granted under this Order should lose his original licence the authority competent to grant the licence may issue a duplicate on payment of a fee of one rupee

31 The Assistant Commissioner who grants a licence under this Order may cancel it in case of a breach of any of the conditions therein or of the Act or of the provisions of this Order

32 The Assistant Commissioner shall permit the surrender of a licence issued under this Order on one month's written notice and shall grant such refund if any of the whole or part of the fee paid for the year during which the licence is surrendered as the Commissioner may in each case determine

33 Every holder of a licence in Form A shall before the expiry cancellation or surrender of his licence pay all the duty payable by him under the Act

Provided that if the licence is renewed on expiry of the date on which payment is due shall be determined under clause 9

34 An appeal shall lie from any order of an Assistant Commissioner to the Deputy Commissioner and from any order of the Deputy Commissioner to the Commissioner. No appeal shall lie from any appellate order of the Commissioner but an appeal shall lie from any original order of the Commissioner to the Central Board of Revenue. The Central Government may revise any order passed under the Act from which no appeal lies

Provided that no order in revision shall be passed having an effect more prejudicial to the person concerned than the order under revision without such person being given an opportunity of stating his case

35 No appeal under clause 34 shall be admitted unless received by the appellate authority within three months of the date of the order against which the appeal is made

36 The Central Government may empower any officers to search any place vessel cart or means of conveyance for matches liable to duty and to seize and remove or detain any matches which may appear to them to have been illegally imported or manufactured or to have been issued from the manufactory or stocked or kept for sale in contravention of any direction or rule made under the Act

36 A Any person against whom a reasonable suspicion exists that he has been guilty of an offence under the Act or this Order may be arrested in any place by any officer of the Central Excises and Salt Department Northern India not below the rank of an Inspector

36 B Every person arrested on the ground that he has been guilty of an offence under the Act or this Order shall forthwith be taken before the nearest Magistrate. If there is no Magistrate near at hand the arrested person shall be taken to the officer in charge of the Police Station within the jurisdiction of which he was arrested who shall produce the arrested person before the nearest Magistrate

BERAR MATCHES (EXCISE DUTY) ORDER, 1938

36-C When any such person is taken before a Magistrate, such Magistrate may, if he thinks fit, either commit him to gaol or order him to be kept in the custody of the Police for such time as is necessary to enable such Magistrate to communicate with the proper officers of the Central Excises and Salt Department, Northern India

Provided that any person so arrested, committed or kept shall be released on giving security to the satisfaction of the Magistrate to appear at such time and place as such Magistrate appoints in this behalf

37 (1) Matches, splints and veneers in respect of which breaches of the Act or of this Order have been committed shall, together with the boxes, packings or wrappings thereof, be liable to confiscation, which may, without prejudice to the provisions of section 15 of the Act, be adjudged subject to the provisions of clause 34 by the Assistant Commissioner

Provided that when adjudging confiscation the Assistant Commissioner shall give the owner an option to pay in lieu of confiscation such fine, not exceeding one thousand rupees as he thinks fit

(2) Articles of which confiscation has been adjudged under sub-clause (1) and in respect of which the option of paying a fine in lieu of confiscation has not been exercised shall be sold, destroyed or otherwise disposed of in such manner as the Assistant Commissioner may direct

(3) Before matches confiscated under sub-clause (1) and ordered to be disposed of in a manner admitting of their passing into consumption, or matches to be returned to the owner in consequence of the exercise of the option conferred by the proviso to the said sub-clause are removed from official control, the Assistant Commissioner shall, if the matches do not bear proper banderols, cause to be affixed thereto proper banderols, which, if he so directs, may be affixed over the manufacturer's label

38 The Assistant Commissioner may accept from any person whose property is liable to confiscation under the Act or who is reasonably suspected of having committed an offence under the Act or under the provisions of this Order a sum of money not exceeding one thousand rupees in lieu of confiscation of goods or of punishment for breach of any provision of the Act or of this Order

39 If there is any doubt as to the average number of matches per box, the Assistant Commissioner or any officer not below the rank of Deputy Superintendent specially deputed by him for the purpose may, after giving notice of his intention to the owner of the manufactory, determine this number by causing samples to be taken, of at least one box in every ten gross of boxes and causing the number in each sample so taken to be counted and the duty payable shall be assessed on the results of this sampling

40 When duty has been short levied through inadvertence error or misconstruction on the part of the Assistant Commissioner or through misstatement as to quantity or average number of matches per box on the part of the owner of the manufactory

or when any such duty after having been levied has been owing to any such cause erroneously refunded the person chargeable with the duty so short levied or to whom such refund has erroneously been made shall pay the deficiency or repay the amount paid to him in excess on demand being made within six months from the close of the month in respect of which the duty shall have been levied or from the date of making the refund

Provided that a person chargeable with duty short levied as the result of an offence under the Act of which he has been convicted in Court shall pay the deficiency on demand being made at any time

41 No duty which has been paid and of which repayment wholly or in part is claimed in consequence of the same having been paid through inadvertence error or misconstruction shall be returned unless such claim is made within six months from the date of such payment

CHAPTER VII

BANDEROL REGULATIONS

42 The provisions of this Chapter apply to matches other than those intended for export from Berar to a place outside India

43 (1) All matches issued from a manufactory shall be contained in boxes or booklets and the number of matches contained in a box or booklet shall not exceed eighty

(2) Any owner of a manufactory who issues matches in contravention of sub clause (1) shall be punishable with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both

44 The duty on matches shall be collected through the issue to owners of manufactories of the banderols required to be affixed to boxes or booklets of matches by the notification of the Government of India in the late Foreign and Political Department No 455 I B dated the 20th September 1934 and payment of the duty shall be made by the owners of manufactories depositing in the treasury the purchase price of the banderols affixed to boxes or booklets of matches issued from their manufactories

45 (1) The banderols to be affixed to boxes or booklets of matches shall be banderols manufactured in and issued from the Government Security Press Nashik

BERAR MATCHES (EXCISE DUTY) ORDER 1938

(2) Such banderols shall be of the following classes and shall be on sale at Government Treasuries at the following rates, namely

Class of Banderol	Price of Banderol
1 Banderols for boxes or booklets containing on an average not more than 40 matches	Per gross of banderols, one rupee
2 Banderols for boxes or booklets containing on an average more than 40 but not more than 60 matches	Per gross of banderols, one rupee and eight annas
3 Banderols for boxes or booklets containing on an average more than 60 but not more than 80 matches	Per gross of banderols, two rupees
4 Banderols for boxes containing on an average not more than 12 matches of the type known as "Bengal Lights"	Per gross of banderols, five annas
5 Banderols for boxes or packets containing on an average not more than 20 matches of the type known as "Self-lighting Birs"	Per gross of banderols, ten annas

(3) Special banderols of the above classes but of distinctive colour shall be provided for use exclusively on boxes or booklets of matches in respect of which a rebate of duty has been granted by rules made under section 19 of the Act

46 (1) Every box or booklet of matches, and where such boxes or booklets are issued in packets, each box or booklet of a packet, shall bear a banderol of the appropriate class described in sub-clause (2) of clause 45.

(2) The special banderols referred to in sub-clause (3) of clause 45 shall not be affixed to boxes or booklets of matches other than those in respect of which a rebate of duty has been granted by rules made under section 19 of the Act

47 Every banderol shall be so affixed to the box or booklet that

- (a) the words and figures on the banderol specifying the maximum number of matches covered by the banderol are legible;
- (b) the box or booklet cannot be opened without tearing the banderol, and
- (c) in the case of a box, the ends of the banderol are covered by the manufactory's label

BERAR MATCHES (EXCISE DUTY) ORDER 1938

48 The name of the manufactory or a distinguishing mark by which the manufactory or the manufacturer can be traced shall be clearly shown on the manufactory's label affixed to packets boxes or booklets Where a distinguishing mark is used without the manufactory's name specimens of the label shall be submitted to the Assistant Commissioner for his approval and record A distinguishing mark may take the form of a special design on the label

49 (1) An owner of a manufactory shall receive a refund of the purchase price of any banderol not employed by him on a box or booklet issued from his manufactory on returning the banderol to the Assistant Commissioner

(2) An owner of a manufactory shall receive a refund of the purchase price of any banderol accidentally rendered unfit for use on a box or booklet on returning the damaged banderol to the Assistant Commissioner and satisfying the Assistant Commissioner that the banderol has not been used on a box or booklet issued from a manufactory

(3) If any matches contained in boxes to which banderols have been affixed are proved to the satisfaction of the Assistant Commissioner to have become unserviceable before they are issued from a manufactory the Assistant Commissioner may permit the boxes containing such matches to be destroyed under supervision and the owner of the manufactory shall receive a refund of the purchase price of any banderol so destroyed

50 (1) The Treasury Officer with the permission of the Assistant Commissioner shall supply to any owner of a manufactory banderols for use on boxes or booklets of matches in the manufactory on such owner executing a bond or furnishing adequate security to the satisfaction of the Assistant Commissioner for the price of the banderols so supplied but no person shall unless generally or specially so authorized by the Assistant Commissioner issue from a manufactory any box or booklet bearing a banderol so supplied without paying into the Treasury the price of the banderol affixed to such box or booklet

(2) Whoever issues from a manufactory any box or booklet of matches in contravention of the provisions of sub clause (1) shall be punishable with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both

BERAR MATCHES (EXCISE DUTY) ORDER, 1938

THE SCHEDULE

FORM A

(Vide clause 4)

LICENCE FOR THE MANUFACTURE OF MATCHES

District

Serial No of Licence

Name of Licensee

Be it known that _____ resident of _____ is hereby authorised by the undersigned, Assistant Commissioner, Central Excises and Salt, Northern India, _____ Division to manufacture matches on the premises described in the Schedule attached from the date of this licence to the 31st day of March, 19____, after which this licence will cease to have effect

It is required of the holder of this licence, as a condition of it remaining in force, that he duly and faithfully perform and abide by the following conditions Nos I to IX and in the case of expiry, cancellation or surrender of this licence, agree to abide by condition No X

- I That he produce this licence on demand by any Inspecting Officer
- II That he permit inspection of the licensed premises, the machinery, the stocks and the accounts by an Inspecting Officer
- III That he do not transfer, or purport to transfer, this licence, or sublet the licensed premises to any other person without the permission in writing of the Assistant Commissioner
- IV That he keep correct daily accounts in the following form, separate accounts being maintained for the various classes of boxes or booklets specified in sub-clause (2) of clause 45 of the Berar Matches (Excise Duty) Order, 1938, and for matches to which clause (b) of section 4 of the Matches (Excise Duty) Act, 1934, as applied to Berar, applies

BERAR MATCHES (EXCISE DUTY) ORDER, 1938

- VIII That he make payment into the Treasury by the due date of the amount of duty to which he is assessed by the Assistant Commissioner
- IX That he observe all the provisions of the Matches (Excise Duty) Act, 1934, as applied to Berar, and of the Berar Matches (Excise Duty) Order, 1938, made thereunder
- X That in the event of the expiry, cancellation or surrender of this licence, he sell or otherwise dispose of stock, if any, of matches on which duty has not been paid and of unexpended splints and veneers in his possession to holders of a licence in Form A within such period as may be fixed by the Assistant Commissioner

This licence may be cancelled by the Assistant Commissioner if any breach of the Matches (Excise Duty) Act, 1934, as applied to Berar, or of the Berar Matches (Excise Duty) Order, 1938 made thereunder, or of any of the above mentioned conditions Nos I to IX is committed by the licensee or his partner or agent or any other person employed in the premises for which this licence is granted

*Assistant Commissioner,
Central Excises and Salt, Northern India,
Division
Licensee.*

Dated the

The Schedule above referred to

District

Tehsil or Township

Boundaries of Manufactory —

North

South

East

West

BERAR MATCHES (EXCISE DUTY) ORDER 1938

FORM B

(Vide clause 8)

MONTHLY RETURN TO BE SUBMITTED BY HOLDER OF LICENCE TO MANUFACTURE MATCHES

Month

19

All figures to be in gross of boxes or booklets (if matches so packed)*

Opening Balance	Matches manufactur- ed during the month	Quantity removed from manu- factory for consumption in India	Quantity removed from manu- factory for export †	Quantity destroyed in manufactory	Closing Balance
1	2	3	4	5	6

NOTE —The word India has the meaning assigned to it in clauses 9 13 and 42 of the Berar Matches (Excise Duty) Order 1938

*Separate entries to be made for each class of boxes or booklets specified in sub-clause (2) of clause 45 of the Berar Matches (Excise Duty) Order 1938 and for matches to which clause (b) of section 4 of the Matches (Excise Duty) Act 1934 as applied to Berar applies

†Details regarding exports shown in column 4

1	gross of boxes exported to	per	on
2	gross of boxes exported to	per	on
3	gross of boxes exported to	per	on
4	gross of boxes exported to	per	on
5	gross of boxes exported to	per	on

Signature

Licensee

Dated the

Orders of Assistant Commissioner

Duty of Rs _____ on _____ gross of boxes is hereby
assessed and must be paid on or before _____ Inform assessee and
enter in Revenue Registers

Signature

Assistant Commissioner

Division

Dated the

(Vide clause 16)

LICENCE FOR THE MANUFACTURE OF SPLINTS AND VENEERS

Name of License holder

Be it known that _____ resident of _____ is hereby authorised by the undersigned, Assistant Commissioner of Central Excises and Salt, Northern India _____ Division to manufacture splints and veneers on the premises described in the schedule attached from the date of this licence to the 31st day of March, 19____, after which the licence will cease to have effect.

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following conditions Nos I to VII and in the case of expiry, cancellation or surrender of this licence, agree to abide by condition No VIII

- I That he produce this licence on demand by an Inspecting Officer
- II That he permit inspection of the licensed premises, the machinery, the stocks and the accounts by an Inspecting Officer
- III That he do not transfer, or purport to transfer, this licence or sublet the licensed premises to any other person without the permission in writing of the Assistant Commissioner
- IV That he keep correct daily accounts in the following forms, the entries in all columns except column (1) being in hundredweights, quarters and pounds avoirdupois

Splints Manufacture Account

Date	Opening Balance	Quantity manufactured	Quantity supplied to licensed match manufacturers	Closing Balance
1	2	3	4	5

BERAR MATCHES (EXCISE DUTY) ORDER 1938

Veneers Manufacture Account

Date	Opening Balance	Quantity manufactured	Quantity supplied to licensed match manufacturers	Closing Balance
1	2	3	4	
		-----	-----	-----

- V That he issue no splints or veneers out of the licensed premises except to a person licensed to manufacture matches in Berar or British India or in the territories of a Prince or Chief in India from which the bringing of matches into Berar or British India is not for the time being prohibited under section 7 of the Act or the Matches (Excise Duty) Act 1934 as in force in British India
- VI That he carry out without delay such structural alterations in the premises as the Assistant Commissioner may direct in order to facilitate supervision
- VII That he observe all the provisions of the Matches (Excise Duty) Act 1934 as applied to Berar and of the Berar Matches (Excise Duty) Order 1938 made thereunder
- VIII That in the event of the expiry, cancellation or surrender of this licence he sell or otherwise dispose of the stock, if any, of splints and veneers in his possession to holders of a licence in Form A within such period as may be fixed by the Assistant Commissioner

This licence may be cancelled by the Assistant Commissioner if any breach of the Matches (Excise Duty) Act 1934 as applied to Berar or of the Berar Matches (Excise Duty) Order 1938 made thereunder or of any of the abovementioned conditions Nos I to VII is committed by the holder of the licence or his partner or agent or any other person employed in the premises for which the licence is granted

Assistant Commissioner
Central Excises and Salt Northern India

Division
Licence holder

Dated the

BERAR MATCHES (EXCISE DUTY) ORDER, 1938

—

The Schedule above referred to

District

Tahsil or Township

Boundaries of Factory

North

South

East

West

—

FORM D

• (Vide clause 23)

LICENCE FOR THE IMPORT OF SPLINTS AND VENEERS BY SEA

Customs-port

Serial No. of Licence

Name of Licence holder

Be it known that _____ of _____ is hereby authorised by the undersigned, Chief Customs Officer for _____ to import splints and veneers by sea into Berar at the above-mentioned port from the date of this licence to the 31st day of March 19____, after which this licence will cease to have effect

It is required of the holder of this licence as a condition of its remaining in force, that he duly and faithfully perform and abide by the following conditions Nos I to IV and in the case of expiry, cancellation or surrender of this licence, agree to abide by condition No V

- I That he produce this licence when presenting any bill-of-en'ry for splints or veneers
- II That he do not transfer, or purport to transfer this licence
- III That he keep all splints and veneers imported under this licence within his own custody or control until they are supplied to a person licensed to manufacture matches in Berar or British India or in the territories of a Prince or Chief in India from which the bringing of matches into Berar or British India is not for the time being prohibited under section 7 of the Act or the Matches (Excise Duty) Act, 1934 as in force in British India
- IV That he observe all the provisions of the Matches (Excise Duty) Act, 1934, as applied to Berar and of the Berar Matches (Excise Duty) Order, 1938 made thereunder

BERAR MATCHES (EXCISE DUTY) ORDER 1938

V That in the event of the expiry cancellation or surrender of this licence he sell or otherwise dispose of the stock if any of splints and veneers in his possession to holders of a licence in Form A within such period as may be fixed by the Chief Customs Officer

This licence may be cancelled by the Chief Customs Officer if any breach of the Matches (Excise Duty) Act 1934 as applied to Berar or of the Berar Matches (Excise Duty) Order 1938 made thereunder or of any of the above mentioned conditions Nos I to IV is committed by the holder of the licence or his agent

Chief Customs Officer for

Licence holder

Dated the

FORM E

(Vide clause 24)

LICENCE FOR THE IMPORT OF SPLINTS AND VENEERS BY LAND

Countries and States from which import is permitted

Serial No of Licence

Name of Licence holder

Be it known that _____ of _____ is hereby authorised by the undersigned to import splints and veneers by land into Berar from the abovementioned countries and States from the date of this licence to the 31st day of March 19 _____ after which this licence will cease to have effect

It is required of the holder of this licence as a condition of its remaining in force that he duly and faithfully perform and abide by the following conditions Nos I to IV and in the case of expiry cancellation or surrender of this licence agree to abide by condition No V —

- I That he produce this licence on demand by an Inspecting Officer or any Land Customs Officer
- II That he do not transfer or purport to transfer this licence
- III That he keep all splints and veneers imported under this licence within his own custody or control until they are supplied to a person licenced to manufacture matches in Berar or in the territories of a Prince or Chief in India from which the bringing of matches into Berar or British India is not for the time being prohibited under section 7 of the Act or the Matches (Excise Duty) Act 1934 as in force in British India

BERAR MATCHES (EXCISE DUTY) ORDER, 1938

- IV That he observe all the provisions of the Matches (Excise Duty) Act, 1934 as applied to Berar and of the Berar Matches (Excise Duty) Order, 1938, made thereunder
- V That in the event of the expiry, cancellation or surrender of this licence, he sell or otherwise dispose of the stock, if any, of splints and veneers in his possession to holders of a licence in Form A within such period as may be fixed by the Assistant Commissioner

This licence may be cancelled by the Assistant Commissioner if any breach of the Matches (Excise Duty) Act, 1934, as applied to Berar or of the Berar Matches (Excise Duty) Order, 1938, made thereunder or of any of the abovementioned conditions Nos I to IV is committed by the holder of the licence or his agent

*Assistant Commissioner,
Central Excises and Salt, Northern India,
Division
Licence holder*

Dated the

[Finance Department (Central Revenues) Notification No 33-C Exc, dated the 26th March 1938, as amended by F D (C R) Notification No 69-C Exc, dated the 10th September 1938]

BERAR—MATCHES

A —BANDLROLS

In exercise of the powers conferred by sub section (2) of section 8 of the Matches (Excise Duty) Act 1934 (XVI of 1934) as in force in Berar and in supersession of the notification of the Government of India in the late Foreign and Political Department No 454 I B dated the 20th September 1934 the Central Government is pleased to direct that after 31st March 1938 no matches shall be sold or offered or kept for sale in Berar except in packets boxes or booklets bearing a banderol of the nature and affixed in the manner prescribed in Chapter VII of the Berar Matches (Excise Duty) Order 1938

Provided that matches in respect of which a declaration has been made in accordance with the rules published for British India with the notification of the Government of India in the Finance Department (Central Revenues) No 26 dated the 29th September 1934 and which bear a special banderol manufactured in and issued from the Government Security Press Nasik for the purpose of being affixed to boxes or booklets containing such matches may until further orders be sold or offered or kept for sale in Berar

Provided further that matches manufactured and issued from a manufactory in British India and sold or offered or kept for sale in Berar in packets boxes or booklets bearing a banderol of the nature and affixed in the manner prescribed in Chapter VII of the Matches (Excise Duty) Order 1934 or of the Northern India Matches (Excise Duty) Order 1938 may until further orders be sold or offered or kept for sale in Berar

[F D (C R) Notification No 34 C Exc dated the 6th March 1938]

In exercise of the powers conferred by sub sections (1) and (3) of section 8 of the Matches (Excise Duty) Act 1934 (XVI of 1934) as applied to Berar the Governor General in Council is pleased —

- (1) to direct that no matches shall be issued from a manufactory in Berar except in boxes or booklets bearing a banderol of the nature and affixed in the manner prescribed in Chapter VII of the Berar Matches (Excise Duty) Order 1938
- (2) to exempt from the operation of this notification any matches intended for export from India or for shipment for consumption on a voyage to any port outside India

[F & P Department Notification No 45 I B dated the 20th September 1934 as amended by F & P D Notification No 441 I B dated the 25th July 1935 and by F D (C R) Notifications No 1 C Exc dated the 31st July 1937 and No 36 C Exc dated the 6th March 1938]

BERAR MATCHES

B RULES FOR THE GRANT OF REBATE

In exercise of the powers conferred by section 19 of the Matches (Excise Duty) Act, 1934 (XVI of 1934), as applied to Berar, the Governor General in Council is pleased to make the following rules to provide for the grant of a rebate of the duty payable under section 3 of the said Act, namely

1 A rebate of the duty payable under section 3 of the Matches (Excise Duty) Act, 1934, as applied to Berar, shall be granted on all matches to which the provisions of Chapter VII of the Berar Matches (Excise Duty) Order, 1938, apply, manufactured in any manufactory whose daily output does not exceed 100 gross of boxes at the following rates, namely

- (i) where the average number of matches in a box or booklet is 40 or less, a rebate of ten pies per gross of boxes or booklets,
- (ii) where the average number of matches in a box or booklet is more than 40 but not more than 60, a rebate of one anna and three pies per gross of boxes or booklets, and
- (iii) where the average number of matches in a box or booklet is more than 60, a rebate of one anna and eight pies per gross of boxes or booklets

2 In the case of matches subject for the time being to a direction, that they shall not be sold or offered or kept for sale except in packets, boxes or booklets bearing a banderol of the nature and affixed in the manner prescribed in Chapter VII of the Berar Matches (Excise Duty) Order, 1938, the rebate shall be made by a reduction in the selling price of such banderols to the owner of the manufactory

3 An owner of a manufactory claiming a rebate in accordance with rule 2 shall present to the Treasury Officer at the time of purchasing banderols a certificate from the Assistant Commissioner in whose jurisdiction the manufactory is situated that the daily output of the manufactory does not exceed 100 gross of boxes of matches

4 The certificate referred to in rule 3 shall not be valid for more than three months from the date of issue, and may be cancelled by the Assistant Commissioner at any earlier time if it appears to the Assistant Commissioner that the daily output of the manufactory to which it relates exceeds 100 gross of boxes

5 The Treasury Officer shall, on presentation of such certificate, issue to the owner of the manufactory banderols of class 1, 2, 3 or 4

BERAR—MATCHES

specified in clause 4 of the Berar Matches (Excise Duty) Order 1938, of distinctive colour at the following prices, namely —

Banderols of class 1	Per gross of bander ls fifteen annas and two pies
Banderols of class 2	Per gross of banderols one rupee six annas and nine pies
Bander ls of class 3	Per gross of bander l one rupee fourteen annas and four pies
Bander ls of class 4	Per gross of banderols four annas and two pies

6 In the case of matches not for the time being subject to a direction of the nature referred to in rule 2 the owner of a manufactory claiming rebate of duty shall apply to the Assistant Commissioner in whose jurisdiction the manufactory is situate for the grant of such rebate and the Assistant Commissioner if satisfied that a rebate is admissible under rule 1 shall grant the same by reducing the demand for duty or if the duty has already been paid by refunding the appropriate portion thereof

[F & P Department Notification No 46 I B dated the 20th September 1934 as amended by F & P D Notification No 26 I B dated the 20th April 1935 and F D (C R) Notification No 35 C Exc dated the 26th March 1938]

BERAR MATCHES

C EXEMPTIONS

In pursuance of clause 14 of the Matches (Excise Duty) Berar Order, 1934, the Governor General in Council is pleased to exempt from the payment of the duty leviable under the Matches (Excise Duty) Act, 1934 (XVI of 1934) as applied to Berar, matches exported by sea to any country outside India or shipped for consumption on a voyage to any port outside India

[F & P Department Notification No 453-I B, dated the 20th September 1934, as amended by F D (C R) Notification No 11-C Exc, dated the 31st July 1937]

In pursuance of clause 14 of the Matches (Excise Duty) Berar Order, 1934, the Governor General in Council is pleased to exempt matches of the type known as "Bengal Lights" in boxes containing not more than twelve matches each from so much of the duty leviable under clause (a) of section 4 of the Matches (Excise Duty) Act, 1934 (XVI of 1934), as applied to Berar, as is in excess of five annas per gross of boxes

[F & P Department Notification No 724-I B, dated the 31st December 1935]

BERAR—MATCHES

D—OFFICERS EMPLOYED TO SEARCH

In pursuance of clause 36 of the Berar Matches (Excise Duty) Order 1938 the Central Government is pleased to empower all officers of the Central Excises and Salt Department Northern India to search any place vessel cart or means of conveyance for matches liable to duty and to seize and remove or detain any matches which may appear to them to have been illegally imported or manufactured or to have been issued from the manufactory or stocked or kept for sale in contravention of any direction or rule made under the Matches (Excise Duty) Act 1934 (XVI of 1934) as in force in Berar

[F D (C R) Notification No 66 C Ex dated the 10th September 1938]

APPENDICES

APPENDICES

APPENDIX I

A—Comparative statement showing rates of import and excise duties per gallon on motor spirit and kerosene since the imposition of excise duty on these articles

Years	(1) Motor spirit		(2) Kerosene	
	Customs	Excise	Customs	Excise
	Rs A P	Rs A P	Rs A P	Rs A P
1916 17	0 1 6	Nil	0 1 6	Nil
1917 18 to 1921 22	0 7 6	0 6 0		
1923 23 to 19 4 5	0 6 6	0 6 0		
1925 26 to 19 8 0	0 4 0	0 4 0	0 2 6	0 1 0
1929 30	0 6 0	0 6 0		
1930 31	0 6 0	0 6 0		
1931 (up to 29th September 1931)	0 6 0	0 6 0	0 3 0	0 2 3
Present rate (since 30th September 1931)	0 10 0	0 10 0	0 3 9	0 2 9½

B—Import and excise duties per ounce on silver since the imposition of excise duty on this article

Year	Customs	Excise
	Rs A P	Rs A P
1930 31	0 4 0	0 4 0
1931 (up to 29th September 1931)	0 6 0	0 6 0
1931 34	0 7 5	0 7 6
1934 35	0 5 0	0 5 0
1935 37	0 2 0	0 2 0
Present rate (since 28th February 1937)	0 3 0	0 3 0

APPENDICES

C—Import and excise duties per cwt. on sugar since the imposition of excise duty on this article (i.e., from the 1st May 1934)

Years	Customs duty on all sugar	Excise duty on			
		<i>Khandsari</i> sugar	All other sugar ex- cept pal- myra sugar	Palmyra sugar	
	Rs A P	Rs A P	Rs A P	Rs A P	
1934-37	9 1 0	0 10 0	1 5 0		<i>Nil</i>
Present rate (since 28th February 1937)	Rate of excise duty on sugar other than <i>Khandsari</i> or Palmyra sugar plus Rs 7 4-0 per cwt	1 5 0*	2 0 0		<i>Nil</i>

D—Import and excise duties per gross of boxes or booklets containing on an average not more than eighty matches since the imposition of excise duty on this article (i.e., from the 1st May 1934)

		1934-35			
		Customs		Excise	
		Rs A P		Rs A P.	
1	In boxes or booklets containing on an average not more than 40 matches	1	10 0	1	0 0
2	In boxes or booklets containing on an average more than 40 but not more than 60 matches	2	7 0	1	8 0
3.	In boxes or booklets containing on an average more than 60 but not more than 80 matches	3	4 0	2	0 0
4	All other matches For every 1,440 matches or fraction thereof	0	4 1	0	4 0

* Duty reduced to one rupee per cwt from 28th February 1937, *vide* Notification No 7-C Exc, dated the 3rd April 1937

APPENDICES

E—Import and excise duties per mechanical lighter since the imposition of excise duty on this article (i.e. from the 19th August 1934)

Year	Customs	Excise
		Rs A P
1934-35 (since the 19th August 1934)	50 per cent <i>ad valorem</i> plus Rs. 1 8 0 per lighter <i>Preferential rate of U K origin</i> 40 per cent <i>ad valorem</i> plus Rs. 1 8 0 per lighter	1 8 0 per lighter

F—Import and excise duties per ton on steel ingots since the imposition of excise duty on these articles (i.e., from the 1st November 1934)

Year	Customs	Excise
		Rs A P
1934-35 (since the 1st November 1934)	The excise duty leviable for the time being on steel ingots produced in British India or 20 per cent <i>ad valorem</i> whichever is higher <i>Preferential rate of U K origin</i> The excise duty leviable for the time being on steel ingots produced in British India or 10 per cent <i>ad valorem</i> whichever is higher	4 0 0

APPENDICES

APPENDIX II.

Press communique relating to the export of Steel Ingots to Burma, dated the 8th January 1938

With the separation of Burma on the 1st April 1937, steel ingots on which the duty of excise imposed by the Iron and Steel Duties Act, 1934 (XXXI of 1934), has been paid, or articles of iron or steel manufactured in British India from such ingots exported to Burma on or after that date are liable to a countervailing import duty on importation into that country. Such goods so exported may claim refund of excise duty in British India under clause 9 of the Steel Ingots (Excise Duty) Order, 1931. With a view to avoid any dislocation of trade between India and Burma due to the inconvenience involved in claiming refunds under the ordinary procedure, a working arrangement has been concluded with the Government of Burma under which they have agreed to accept, in discharge of whatever countervailing import duty they might be entitled to levy on the goods, a certificate signed by the Collector of Customs at the port of shipment to the effect that the goods covered by the certificate would have been entitled to a refund if the exporter had exercised his option of receiving it in cash. Necessary amendments to the Steel Ingots (Excise Duty) Order, 1934, have been made in this Department Notification No I-Central Excises, dated the 8th January 1938, and it is now open to the exporter of such goods to Burma to choose one or the other of the following two alternatives —

- (1) to receive the amount of refund due to him from the appropriate authority in British India, leaving it to the consignee to pay whatever countervailing duty the Government of Burma may demand from him on importation of the goods into Burma,
- (2) to accept the certificate mentioned above in full discharge of the refund due to him, thus securing entry of the goods into Burma free of the countervailing duty.

2 The application of this procedure will, for the present, be confined to the classes of goods covered by entries Nos 63(2), 63(3), 63(8), 63(9), 63(10), 63(12), 63(15), 63(17), 63(19), 63(20), 63(21), 63(25) and 63(27) of the Indian Customs Tariff Schedule. This list of items will be subject to amendment from time to time. Other goods will be exempted by the Government of Burma from the application of the countervailing import duty.

3 The above procedure will not apply to individual consignments of less than one ton, which will also be exempted from the payment of the countervailing import duty in Burma.

